

Case No. 05-44481 (RDD)

EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RYAN JAMES J	5140	UNL	05/08/2006	\$0.00
RYAN RICHARD P	10445	UNL	07/24/2006	\$0.00
RYTLEWSKI DORIS	8971	UNL	07/05/2006	\$0.00
S MALCOLM O HARRISON ESQU	16131	\$25,300.00	08/09/2006	\$0.00
S MCKEE C O B MCINTOSH	7610	\$75,000.00	06/07/2006	\$0.00
SAGER DIANA	10440	UNL	07/24/2006	\$0.00
SAMUEL CHERWINSKI JR	337	\$1,048,298.40	11/04/2005	\$0.00
SAMUEL O OYEFESO	16000	\$2,140.51	08/09/2006	\$0.00

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SAUNDRA L HAMLIN	10830	UNL	07/25/2006	\$0.00
SCHIPPER DEBRA	8708	\$95,643.05	06/28/2006	\$0.00
SCHIPPER ROGER	13469	UNL	07/31/2006	\$0.00
SCHLEICH GARY L	7739	UNL	06/09/2006	\$0.00
SCHRAMEK JAMES A	3763	\$1,661.18	05/01/2006	\$0.00
SEARS KAREN	7396	UNL	06/05/2006	\$0.00
SEWAR KENNETH D	12126	UNL	07/28/2006	\$0.00
SHANNON GLENN W	9535	UNL	07/14/2006	\$0.00

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SHEPHERD LAWRENCE L	10277	UNL	07/24/2006	\$0.00
SHOOPMAN DELBERT D	9561	UNL	07/14/2006	\$0.00
SHULMAN ELLIOTT S	7159	UNL	05/30/2006	\$0.00
SIDNEY A SCOTT	15929	\$8,612.00	08/09/2006	\$0.00
SIMPSON JANNIE	5193	UNL	05/08/2006	\$0.00
SINGER DAVID G	7642	UNL	06/08/2006	\$0.00
SIT JEROLD	3071	UNL	04/28/2006	\$0.00
SMILEY DORIS M	16128	UNL	08/09/2006	\$0.00

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SMITH DIANA B	3246	UNL	04/28/2006	\$0.00
SMITH JAMES E	12090	UNL	07/28/2006	\$0.00
SMITH ROBERT S	4606	UNL	05/04/2006	\$0.00
SMITH THOMAS R	3527	UNL	05/01/2006	\$0.00
SMITHSON STACE J	8518	UNL	06/26/2006	\$0.00
SNELL LINDA F	4796	UNL	05/05/2006	\$0.00
SNOW JAMES E	10401	UNL	07/24/2006	\$0.00
SNYDER III MARION H	14223	\$100,000.00	07/31/2006	\$0.00

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SOFFE A F	5386	UNL	05/09/2006	\$0.00
SOLGAT JERRY J	14171	UNL	07/31/2006	\$0.00
SOULES MERRIE	12027	UNL	07/28/2006	\$0.00
SOVA JANICE A	5078	UNL	05/08/2006	\$0.00
SPYKER EDWARD D	9448	UNL	07/13/2006	\$0.00
STANG ROBERT A	7448	UNL	06/05/2006	\$0.00
STANHOPE JOHN C	9691	UNL	07/17/2006	\$0.00
STEARNS PRESTON N	7046	UNL	05/30/2006	\$0.00

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STEEPROCK ALYCE	8006	UNL	06/15/2006	\$0.00
STEPHEN ZORICH	16053	UNL	08/09/2006	\$0.00
STRANEY PATRICK J	9980	UNL	07/20/2006	\$0.00
STRIFFLER THOMAS K	3446	UNL	05/01/2006	\$0.00
STROEH STEPHEN L	15365	UNL	07/31/2006	\$0.00
STULL VIRGINIA MD	4088	UNL	05/01/2006	\$0.00
SUSAN E FORD	5551	UNL	05/10/2006	\$0.00
SUZAK LAWRENCE P	9194	UNL	07/10/2006	\$0.00

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SZCZESEK ROBERT J	6547	UNL	05/22/2006	\$0.00
THACKER WALTER R	7948	UNL	06/13/2006	\$0.00
THERESA MOSLEY	9731	\$150,000.00	07/18/2006	\$0.00
THOMAS L ARNOLD	14074	UNL	07/28/2006	\$0.00
THOMAS R MONTOUR	15877	UNL	08/09/2006	\$0.00
TIMOTHY P GLENNON	6857	UNL	05/25/2006	\$0.00
TOMPKINS DOUGLASS L	8696	UNL	06/23/2006	\$0.00
TONI LEE A	3923	UNL	05/01/2006	\$0.00

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TONYETTA L ANDREWS EXS EST	6969	UNL	05/30/2006	\$0.00
TOWNSEND WILLIE J	15790	UNL	08/02/2006	\$0.00
TREGO MICHAEL P	10842	UNL	07/25/2006	\$0.00
TROTT THOMAS V	7171	UNL	05/31/2006	\$0.00
TUCKER JIMMY R	8714	UNL	06/28/2006	\$0.00
UPSON RITA	6220	UNL	05/17/2006	\$0.00
VANUS GORDON R	5552	\$22,762.20	05/10/2006	\$0.00
VAUGHN W BOILORE	6170	UNL	05/17/2006	\$0.00

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VENUS J MCDOWELL	13810	UNL	08/21/2006	\$0.00
VERNILLE SUSAN	6327	UNL	05/19/2006	\$0.00
VICKI SMITH HOLBROOK	9049	UNL	07/06/2006	\$0.00
VICTORIA J OVERLAND	4086	UNL	04/25/2006	\$0.00
VINCENT H STEINBEISER	6745	UNL	05/24/2006	\$0.00
VINCENT W RICHARD JR	3418	UNL	05/01/2006	\$0.00
VIRGIS W COLBERT	11106	\$797,916.33	07/26/2006	\$0.00
VISCONTI CARL H	12113	UNL	07/28/2006	\$0.00

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VON GRABE JOACHIM	9503	UNL	07/14/2006	\$0.00
VREELAND JR ROY C	6676	UNL	05/23/2006	\$0.00
WARREN GARY H	4153	UNL	05/01/2006	\$0.00
WEAVER JR FRED C	6230	UNL	05/18/2006	\$0.00
WEINMANN PATRICIA C	16175	UNL	08/09/2006	\$0.00
WELLMAN RAYMOND	7345	UNL	06/02/2006	\$0.00
WEST JAMES B	4794	UNL	05/05/2006	\$0.00
WESTPHAL NANCY	7462	UNL	06/05/2006	\$0.00

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WETTLIN JON	15637	UNL	07/31/2006	\$0.00
WHEATLEY MARY	5653	UNL	05/11/2006	\$0.00
WILDER CATHY L	10829	UNL	07/25/2006	\$0.00
WILKIE THOMAS R	12419	UNL	07/28/2006	\$0.00
WILLIAM E LLOYD AND JANET E	3532	UNL	05/01/2006	\$0.00
WILLIAM E TURNER	7319	UNL	06/01/2006	\$0.00
WILLIAM G BILLIG TR	3492	UNL	05/01/2006	\$0.00
WILLIAM MILLER JR AND LILLIE M	8308	UNL	06/21/2006	\$0.00

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WILLIAMS BETTY A	10568	UNL	07/24/2006	\$0.00
WOLCOTT NORMAN R	3183	UNL	04/28/2006	\$0.00
WOMACK JANICE M	7258	UNL	06/01/2006	\$0.00
WOODBURY MARION L	13477	UNL	07/31/2006	\$0.00
WRIGHT JULIAN	4662	UNL	05/04/2006	\$0.00
WYDNER JOHN D	3912	UNL	05/01/2006	\$0.00
YAHNE JOHN E	11358	UNL	07/27/2006	\$0.00
YOUNGBLOOD JONES LILLY P	7862	UNL	06/13/2006	\$0.00

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YVONNE ROBERTS	3720	\$43,444.04	05/01/2006	\$0.00
ZAJACZKOWSKI WILLIAM M	4363	UNL	05/02/2006	\$0.00
ZEBULA THOMAS J	8186	UNL	06/19/2006	\$0.00
ZHOU PETER S	10832	\$140,061.72	07/25/2006	\$0.00
ATUL PASRICHA	14020	UNL	07/31/2006	\$0.00
ATUL PASRICHA	14022	UNL	07/31/2006	\$0.00
ATUL PASRICHA	14023	UNL	07/31/2006	\$0.00
ATUL PASRICHA	14024	UNL	07/31/2006	\$0.00

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ATUL PASRICHA	14025	UNL	07/31/2006	\$0.00
ATUL PASRICHA	14026	UNL	07/31/2006	\$0.00
CATHERINE M ROZANSKI	12184	\$66,421.85	07/28/2006	\$0.00
CIARA M COMERFORD	15936	\$10,000.00	08/09/2006	\$0.00
CIARA M COMERFORD	15937	\$10,000.00	08/09/2006	\$0.00
CRAIG G NAYLOR	11110	\$93,333.00	07/26/2006	\$0.00
DAWES ALAN S	13410	\$584,823.05	07/31/2006	\$0.00
JOHN BLAHNIK	12056	\$80,693.20	07/28/2006	\$0.00

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KAREN J CRAFT	15191	\$10,000.00	07/31/2006	\$0.00
KAREN J CRAFT	15192	\$10,000.00	07/31/2006	\$0.00
MILAN BELANS	14935	\$62,620.13	07/31/2006	\$0.00
PAMELA GELLER	12147	UNL	07/28/2006	\$0.00
PASRICHA ATUL	14019	\$10,000.00	07/31/2006	\$0.00
PAUL R FREE	15599	\$252,093.54	07/31/2006	\$0.00
RACHEL G BAXTER	14028	UNL	07/31/2006	\$0.00
RACHEL G BAXTER	14029	UNL	07/31/2006	\$0.00

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RACHEL G BAXTER	14030	UNL	07/31/2006	\$0.00
ROBERT S MILLER JR	14078	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15174	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15175	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15176	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15177	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15178	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15179	\$10,000.00	07/31/2006	\$0.00

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SEAN P CORCORAN	15180	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15181	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15182	\$10,000.00	07/31/2006	\$0.00
SEAN P CORCORAN	15183	\$10,000.00	07/31/2006	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1373	UNL	12/29/2005	\$0.00
AUTOMOTIVE ELECTRONIC CONTROLS DIVISION A DIVISION OF METHODE ELECTRONICS INC	4576	\$149,937.86	05/03/2006	\$149,937.86
AUTOMOTIVE SAFETY TECHNOLOGIES INC A WHOLLY OWNED SUBSIDIARY OF METHODE ELECTRONICS INC	4574	\$4,032,367.00	05/03/2006	\$3,785,356.00
BILLY WAYNE BRADY	550	\$100,000.00	11/14/2005	\$0.00

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BRADY BILLY W AND RENEE	4288	\$150,000.00	05/01/2006	\$0.00
BRIDGET HAUPERT	1086	\$100,000.00	12/09/2005	\$0.00
BYRON G HURST	2285	\$10,000.00	03/14/2006	\$0.00
CALSONIC KANSEI CORPORATION	11185	\$244,509.04	07/26/2006	\$244,509.04
COLLINS & AIKMAN	15339	\$1,481,668.72	07/31/2006	\$1,367,200.00
CONNECTOR PRODUCTS DIVISION A DIVISION OF METHODE ELECTRONICS INC	4577	\$58,674.29	05/03/2006	\$58,674.29
DENSO INTERNATIONAL AMERICA INC	11241	\$223,895.11	07/26/2006	\$223,895.11
DENSO INTERNATIONAL AMERICA INC	11244	\$3,242,628.87	07/26/2006	\$0.00

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DENSO SALES CALIFORNIA INC	15026	\$22,200.24	07/26/2006	\$0.00
ELMORE JR ARLIS M	5319	UNL	05/08/2006	\$100,000.00
ERIC HAUPERT	1087	\$300,000.00	12/09/2005	\$0.00
EUGENE TERRY MOORE ESQ FOR ARLIS ELMORE	5374	UNL	05/09/2006	\$0.00
F&G MULTI SLIDE INC	16751	\$250,422.69	12/05/2007	\$0.00
FORMER SHAREHOLDERS OF ATRI LLC	14178	\$571,792.00	07/31/2006	\$0.00
GEORGIA SELF INSURERS GUARANTY TRUST FUND	4768	UNL	05/04/2006	\$0.00
HARMAN BECKER AUTOMOTIVE SYSTE	6606	\$191,024.66	05/22/2006	\$181,360.63

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HAYES LEMMERZ INTERNATIONAL INC	11979	\$499,401.49	07/28/2006	\$363,106.00
HOOD CABLE COMPANY	11949	\$1,792,207.26	07/28/2006	\$1,500,000.00
JEREMIAH J SAUNDERS	9438	\$100,000.00	07/13/2006	\$0.00
JOHN O MASON	16752	\$2,850.00	12/14/2007	\$0.00
KAREN HAWK HURST	12407	\$350,000.00	07/28/2006	\$0.00
KRAUS JESSICA	14810	\$500,000.00	07/31/2006	\$0.00
LEAR CORPORATION FOR ITSELF AND THE LEAR ENTITIES LISTED ON THE ATTACHED SUMMARY	14015	\$1,750,068.82	07/31/2006	\$0.00
LIAM P ONEILL	2059	\$50,000.00	02/17/2006	\$0.00

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LIAM P ONEILL	2190	\$50,000.00	03/02/2006	\$0.00
LIQUIDATING ULTIMATE ELECTRONICS INC	11639	\$412,428.88	07/27/2006	\$412,428.88
LISS A SHAPERO	1144	\$1,000,000.00	12/13/2005	\$0.00
LORENTSON MFG CO INC	12192	\$1,296,063.40	07/28/2006	\$536,000.00
LORENTSON MFG CO SW INC	12375	\$449,485.89	07/28/2006	\$449,485.89
LORENTSON TOOLING INC	11625	\$67,422.00	07/27/2006	\$67,422.00
MARK PYC	2226	UNL	03/21/2006	\$0.00
MARY P ONEILL	2188	\$50,000.00	03/02/2006	\$0.00

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MARY P ONEILL	2189	\$50,000.00	03/02/2006	\$0.00
HARE KATHALEEN A	9017	UNL	07/05/2006	\$0.00
HARMON LESLIE W	8155	UNL	06/19/2006	\$0.00
HAYWARD WOODROW	16173	UNL	08/09/2006	\$0.00
HEALTON ROBERT L	6104	UNL	05/17/2006	\$0.00
HEISEY DUANE L	10858	UNL	07/25/2006	\$0.00
HEUSTON KEVIN	4728	UNL	05/04/2006	\$0.00
HICKS CAROL D	10173	UNL	07/21/2006	\$0.00

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HIGGINS JOHN J	4540	UNL	05/03/2006	\$0.00
HIPKINS KATHLEEN F	7215	\$155,230.64	05/31/2006	\$0.00
HODSON MARGARET R	4364	\$1,538,340.00	05/02/2006	\$0.00
HOLBROOK MARTIN G	6303	UNL	05/19/2006	\$0.00
HOLZHAUSEN ALAN D	5190	UNL	05/08/2006	\$0.00
HOOVER CONNIE S	6845	UNL	05/25/2006	\$0.00
HORTON ROBERT B	4588	UNL	05/04/2006	\$0.00
HOUSTON JOE E	7900	UNL	06/13/2006	\$0.00

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HOWARD CHRISTINE	9170	UNL	07/10/2006	\$0.00
HOWARD PAUL T	6404	UNL	05/22/2006	\$0.00
HU THOMAS S	9248	\$25,000.00	07/10/2006	\$0.00
HUBBARD EDWIN B	9715	\$1,000.00	07/18/2006	\$0.00
HUDSON DAVID F	4417	UNL	05/02/2006	\$0.00
HUFFMAN DAVID L	4419	UNL	05/02/2006	\$0.00
HUGHES MICHAEL J	9450	UNL	07/13/2006	\$0.00
HULLINGER KENT	5132	UNL	05/08/2006	\$0.00

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IMOJEAN SOSBE	9836	UNL	07/18/2006	\$0.00
INGAMELLS DOUGLAS R	9996	UNL	07/20/2006	\$0.00
INGAMELLS DOUGLAS R	9997	UNL	07/20/2006	\$0.00
INGAMELLS DOUGLAS R	9998	UNL	07/20/2006	\$0.00
INGAMELLS DOUGLAS R	9999	UNL	07/20/2006	\$0.00
INGAMELLS DOUGLAS R	10000	UNL	07/20/2006	\$0.00
JACK A & LINDA S ENLOW	3323	UNL	05/25/2006	\$0.00
JAMES A DOWEN	401	UNL	11/07/2005	\$0.00

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JAMES J BRADY	8698	\$3.00	06/28/2006	\$0.00
JAMES L AKERS	3190	UNL	04/28/2006	\$0.00
JAMES P ELLIOTT	4785	UNL	05/05/2006	\$0.00
JAMES PAULA	6229	UNL	05/18/2006	\$0.00
JANET K HAMERMILLER	7299	UNL	06/01/2006	\$0.00
JANET L KOWITZ	4992	UNL	05/08/2006	\$0.00
JANIAK GARRETT W	5481	UNL	05/10/2006	\$0.00
JARRED STEVEN	6269	\$19,220.16	05/18/2006	\$0.00

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JASINSKI ROBERT W	10221	UNL	07/21/2006	\$0.00
JEFFREY A MILLER	11375	\$74,000.00	07/27/2006	\$0.00
JERRY M PICKEL	10473	UNL	07/24/2006	\$0.00
JESSE M BANKS	4811	UNL	05/05/2006	\$0.00
JEWELL LORALEI	8643	UNL	06/27/2006	\$0.00
JOHN C HARTMAN	6487	UNL	05/22/2006	\$0.00
JOHN D OPIE	11111	\$1,295,833.33	07/26/2006	\$0.00
JOHN E KEATING	14791	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHN F BODNER AND	9893	UNL	07/19/2006	\$0.00
JOHN G AUTEN	348	UNL	11/04/2005	\$0.00
JOHN M KOSTKA	7428	UNL	06/05/2006	\$0.00
JOHNNIE L PATRICK	9732	UNL	07/18/2006	\$0.00
JOHNNY L MOORE	7401	UNL	06/05/2006	\$0.00
JOHNSON BEN	4650	UNL	05/04/2006	\$0.00
JOHNSON STEVIE P	10166	UNL	07/21/2006	\$0.00
JOLEY MARY	7569	UNL	06/06/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JONES JAMES M	3079	UNL	04/28/2006	\$0.00
JONES R B	4559	UNL	05/03/2006	\$0.00
JONES RONALD	16256	UNL	08/24/2006	\$0.00
JORDAN MCCLAIN C	7859	UNL	06/13/2006	\$0.00
JOYCE L KOVAK TR	16281	\$20,000.00	08/31/2006	\$0.00
JULIE HADDING	5628	UNL	05/11/2006	\$0.00
KARIN DAVID C	6425	UNL	05/22/2006	\$0.00
KEATING JOHN E	14789	UNL	07/31/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KEATING JOHN E	14790	UNL	07/31/2006	\$0.00
KENNETH G GROSS	15810	UNL	08/03/2006	\$0.00
KETELHUT RANDY	14897	UNL	07/31/2006	\$0.00
KETTERER KIMBERLY A	9720	UNL	07/18/2006	\$0.00
KIIHR JANICE M	5920	UNL	05/16/2006	\$0.00
KILDOW PAULETTE J	4134	UNL	05/01/2006	\$0.00
KLAPP KEVIN	7492	\$2,100.00	06/05/2006	\$0.00
KOENIG CAREN C	9254	UNL	07/10/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KRAMER FRANCIS J	5917	UNL	05/16/2006	\$0.00
KRAMER THERESA A	13606	UNL	07/31/2006	\$0.00
KURT F KOHLMAYER AND	4703	UNL	05/04/2006	\$0.00
KUSNIR JOHN R	5695	UNL	05/12/2006	\$0.00
LARKE GAIL	7260	UNL	06/01/2006	\$0.00
LARRY D MOWRY	3149	UNL	04/28/2006	\$0.00
LAWHON ALEXANDER C	10803	UNL	07/25/2006	\$0.00
LEISURE RONALD K	4119	UNL	05/01/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LENDVOYI GAIL K	3275	UNL	04/28/2006	\$0.00
LEO A PUDUP AND JOSEPHINE B	5672	UNL	05/12/2006	\$0.00
LEON MC KEEVER	3568	UNL	05/01/2006	\$0.00
LEON MYSIEWICZ	3565	UNL	05/01/2006	\$0.00
LEONARD G BOUGHTON	6294	UNL	05/19/2006	\$0.00
LEONARD MAZUR AND	11138	UNL	07/26/2006	\$0.00
LEROY F KING	7337	UNL	06/02/2006	\$0.00
LEWIS LORI	5202	UNL	05/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LITTELL MICHAEL	15861	\$30,000.00	08/09/2006	\$0.00
LITTLES DORIS E	14031	\$204,000.00	07/31/2006	\$0.00
LORI PALMER BIVENS	9101	UNL	07/07/2006	\$0.00
LORRAINE M BESSEMER	4826	UNL	05/05/2006	\$0.00
LOUIS G HEMMER	6465	UNL	05/22/2006	\$0.00
LOUIS L PYLANT	4791	UNL	05/05/2006	\$0.00
LOUISE R KING	5129	UNL	05/08/2006	\$0.00
LOUISE R KING AND C MELVIN	5128	UNL	05/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LOUNSBERRY JAMES C	14786	UNL	07/31/2006	\$0.00
LUZ M BERNAL	5692	UNL	05/12/2006	\$0.00
MADDEN JUDITH A	15860	\$97,000.00	08/09/2006	\$0.00
MANHERTZ ESTHER M	12093	UNL	07/28/2006	\$0.00
MARCONI RONALD T	8906	\$18,000.00	07/05/2006	\$0.00
MARIA C PALERMO	16191	\$500.00	08/01/2006	\$0.00
MARY G DANIELS	3472	UNL	05/01/2006	\$0.00
MARY G MULLENAX	11115	UNL	07/27/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MAXINE O BROWN LUCHEY	3414	UNL	05/01/2006	\$0.00
MC CREE ROBIN	10061	UNL	07/20/2006	\$0.00
MC DONALD DANIEL W	8595	UNL	06/27/2006	\$0.00
MC DONALD ROSS J	5928	UNL	05/16/2006	\$0.00
MCELHENY WALLACE	9427	UNL	07/12/2006	\$0.00
MCGILL RICHARD A	9607	\$787,152.80	07/17/2006	\$0.00
MERRILL THOMAS A	10569	UNL	07/24/2006	\$0.00
MICHAEL A RISELAY	8814	\$400,000.00	06/30/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MIESKE FREDERICK L	6914	UNL	05/26/2006	\$0.00
MOORE ROBERT A	8785	UNL	06/30/2006	\$0.00
MORABITO DENA	7356	UNL	06/02/2006	\$0.00
MORABITO PHILIP	7357	UNL	06/02/2006	\$0.00
MORRIS LETITIA K	13513	\$51,653.68	07/31/2006	\$0.00
MORTIMORE JOHN R	11335	UNL	07/27/2006	\$0.00
MURPHY GARY D	3524	UNL	05/01/2006	\$0.00
MURPHY TIMOTHY H	4125	UNL	05/01/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
NANCY K YAKUBEK	6472	UNL	05/22/2006	\$0.00
NAOMI C SMUZESKI	6771	UNL	05/24/2006	\$0.00
NASON WILLIAM E	7853	\$18,339.60	06/12/2006	\$0.00
NELSON L COUGHLAN	6106	UNL	05/17/2006	\$0.00
NETHING ROGER L	6281	UNL	05/18/2006	\$0.00
NEZ LUPITA	6113	\$10,000.00	05/17/2006	\$0.00
NICHOLSON WARREN B	9419	UNL	07/13/2006	\$0.00
NORMAN C LANDERS	5195	UNL	05/08/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
NORMAN C LANDERS AND MARCELLA	5199	UNL	05/08/2006	\$0.00
NORMAN R WOLCOTT AND JUDITH L	3182	UNL	04/28/2006	\$0.00
OLFANO ROSS A	6293	UNL	05/19/2006	\$0.00
OMNESS RALPH F	13563	UNL	07/31/2006	\$0.00
ONEIL DARREL W	5795	UNL	05/15/2006	\$0.00
OREN SHOEMAKER AND	4589	UNL	05/04/2006	\$0.00
ORTIE MENDONCA TR UA DTD 111601	15360	\$100,000.00	07/31/2006	\$0.00
OSCAR DE PAULA BERNARDES NETO	11104	\$762,500.00	07/26/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PAGE RICHARD T	7160	UNL	05/30/2006	\$0.00
PAMELA H WAYMIRE	4370	UNL	05/02/2006	\$0.00
PARADISE GAIL A	5260	UNL	05/08/2006	\$0.00
PARISEAU LEONA R	6040	\$177.85	05/16/2006	\$0.00
PARISEAU LETITIA S	9973	UNL	07/20/2006	\$0.00
PARISEAU RICHARD J	15993	UNL	08/09/2006	\$0.00
PARROTT SCOTT J	8820	UNL	06/30/2006	\$0.00
PAUL STEVENS	7688	UNL	06/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PAULINE FAJARDO HOWARD	6403	UNL	05/22/2006	\$0.00
PEARSALL LINDA	3647	UNL	05/01/2006	\$0.00
PEPIN PAUL S	11793	UNL	07/28/2006	\$0.00
PERKINS WALTER R	8973	UNL	07/05/2006	\$0.00
PERRY MALCOLM E	5441	UNL	05/10/2006	\$0.00
PHILLIP CROWDER	3589	UNL	05/01/2006	\$0.00
PICIO II PAUL C	15749	UNL	07/31/2006	\$0.00
PRESSEAU CLAUDE F	9007	UNL	07/05/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PURKEY AMELIA K	7933	\$342,861.00	06/13/2006	\$0.00
QUINLAN JOHN J	2989	UNL	04/27/2006	\$0.00
RAIMAR JAMES A	4359	UNL	05/02/2006	\$0.00
RALPH BARRECA	3231	UNL	04/28/2006	\$0.00
RAPP MICHAEL D	9066	UNL	07/06/2006	\$0.00
RAYMOND F BRANDT	3582	UNL	05/01/2006	\$0.00
RAYMOND KELHOFFER	3081	UNL	04/28/2006	\$0.00
REBA BOYD HOGAN	16074	UNL	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
REDD RAYMOND D	5170	UNL	05/08/2006	\$0.00
REGINA BUCKLEY	3318	UNL	04/28/2006	\$0.00
RENO PATRICIA	3039	UNL	04/28/2006	\$0.00
RHOADES RITA	11325	UNL	07/27/2006	\$0.00
RICHARD C STILL	2803	\$500.00	04/26/2006	\$0.00
RICHARD D SPECKER AND CAROLE J	5040	UNL	05/08/2006	\$0.00
RICHARD W TANNER	14075	UNL	07/31/2006	\$0.00
RICHARD ZWOLAK	10617	\$2,987.81	07/25/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RIEGLE WILLIAM E	4386	UNL	05/02/2006	\$0.00
ROBBINS CHERYL	6264	\$175,000.00	05/18/2006	\$0.00
ROBBINS DAVID H	9004	UNL	07/05/2006	\$0.00
ROBERT H BRUST	11105	\$568,958.67	07/26/2006	\$0.00
ROBERT J SZCZESEK AND DONNA M	6548	UNL	05/22/2006	\$0.00
ROBINETTE DENNIS B	8484	UNL	06/26/2006	\$0.00
ROCK EDWARD J	6546	UNL	05/22/2006	\$0.00
ROGER A MEIERS	8625	UNL	06/27/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RONALD G DENNIS	5153	UNL	05/08/2006	\$0.00
RONALD K LEISURE AND MARY L	3254	UNL	04/28/2006	\$0.00
RORABAUGH FREDERICK C	12405	\$500,000.00	07/28/2006	\$0.00
ROSEMARY BELLAVIA	8618	UNL	06/27/2006	\$0.00
ROWE DONALD G	15727	UNL	07/31/2006	\$0.00
ROY E HAZLETT	5421	UNL	05/10/2006	\$0.00
ROY J ALONGE	6238	UNL	05/18/2006	\$0.00
ROZNOWSKI JOSEPH J	7755	UNL	06/09/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RUPLEY I JEFFREY P	10695	UNL	07/26/2006	\$0.00
METHODE ELECTRONICS INC	16194	\$2,939,137.00	08/14/2006	\$0.00
METHODE ELECTRONICS MALTA LTD A WHOLLY OWNED SUBSIDIARY OF METHODE ELECTRONICS INC FKA MERIT MALTA METHODE LTD	4575	\$406,570.92	05/03/2006	\$406,570.92
OWENS CORNING FIBERGLASS INC C/O OWENS CORNING WORLD HEADQUARTERS	10824	\$79,343.84	07/25/2006	\$53,593.75
RICHARD FRYSON	9245	\$2,000,000.00	07/10/2006	\$0.00
RT SUB LLC FORMERLY KNOWN AS RECEPTEC LLC	15939	\$16,662.36	08/09/2006	\$0.00
SUMIDA AMERICA INC	10372	\$79,613.00	07/24/2006	\$79,613.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TANYA L STUBBS	15780	\$250,000.00	08/01/2006	\$0.00
TOWER AUTOMOTIVE INC	11443	\$841,669.98	07/27/2006	\$0.00
TRANS TRON LTD INC	9263	\$2,901,601.14	07/11/2006	\$2,901,601.14
US AEROTEAM INC	10711	\$444,213.68	07/25/2006	\$0.00
VOPLEX INC AND MERIDIAN AUTOMOTIVE SYSTEMS INC AND AFFILIATES	12391	\$359,507.57	07/28/2006	\$359,507.57
ABULABAN MAJDI	13446	UNL	07/31/2006	\$0.00
ALAN BOYD ROWLEY	7192	UNL	05/31/2006	\$342,773.79
ALBRECHT DONALD D	12117	UNL	07/28/2006	\$490,552.88

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ALBRECHT DOROTHY	9764	\$149,231.72	07/18/2006	\$0.00
ANDERSON CARRIE	12134	UNL	07/28/2006	\$0.00
ANDERSON JON R	6693	UNL	05/23/2006	\$666,506.63
ARNOLD THOMAS B	9683	UNL	07/17/2006	\$140,169.88
BALSEI MICHAEL	13450	UNL	07/31/2006	\$0.00
BARBARA A SANDERS	12206	UNL	07/28/2006	\$0.00
BARR JAMES	8265	UNL	06/20/2006	\$0.00
BATTENBERG III J T	10582	\$25,577,870.48	07/25/2006	\$21,183,338.91

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BATTENBERG LUANN C	10575	\$1,913,074.87	07/25/2006	\$0.00
BECK BRUCE T	9657	\$1,142,111.00	07/17/2006	\$578,587.03
BECK SUSAN C	9665	\$174,610.00	07/17/2006	\$0.00
BEN FREY	15433	UNL	07/31/2006	\$0.00
BERNARD J QUICK	15635	UNL	07/31/2006	\$0.00
BETTE M WALKER	11951	UNL	07/28/2006	\$0.00
BEVERLY J GASKIN	12393	UNL	07/28/2006	\$0.00
BITTNER DEBRA	15194	UNL	07/31/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BRADLEY N MCKEAN	14090	\$57,834.00	07/31/2006	\$0.00
BREMER RICHARD J	9833	\$462,000.00	07/18/2006	\$481,959.19
BROOKS GARY J	12097	\$975,345.00	07/28/2006	\$0.00
BROOKS GARY J	12100	\$81,854.00	07/28/2006	\$0.00
BURGNER DAVID	12349	UNL	07/28/2006	\$0.00
CAMERON G B	6500	UNL	05/22/2006	\$0.00
CAMPBELL CAROLYN	9763	\$260,160.05	07/18/2006	\$0.00
CARL J BIRCHMEIER JR	16146	UNL	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CHARELS M MCWEE	11882	UNL	07/28/2006	\$0.00
CHARLES A COTTEN	3425	\$6,822.24	05/01/2006	\$879,364.89
CHARLES EDWARD BROWN	11276	UNL	07/27/2006	\$0.00
CHARLES R ROBINSON	14787	\$384,250.00	07/31/2006	\$0.00
CHIUCHIARELLI CHERYL	15845	UNL	08/09/2006	\$0.00
CHOON T CHON	15621	UNL	07/31/2006	\$0.00
CHRISTINA J CATTELL	14932	UNL	07/31/2006	\$0.00
CHRISTOPHER D GALLEY	13531	UNL	07/31/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CIARA M COMERFORD	15935	\$10,000.00	08/09/2006	\$0.00
COLLINS WILLIAM L	10852	UNL	07/25/2006	\$432,950.62
CONNOR JOHN	13574	UNL	07/31/2006	\$0.00
CONSTABLE STEPHEN	14921	\$135,741.00	07/31/2006	\$0.00
COOK CHARLES	15133	UNL	07/31/2006	\$0.00
COSNOWSKI WILLIAM	12445	UNL	07/28/2006	\$0.00
CRACRAFT LARRY F	10605	UNL	07/25/2006	\$0.00
CROUSE LINDA	9759	\$93,767.44	07/18/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CUNNINGHAM JR CHARLES R	9761	\$1,323,260.15	07/18/2006	\$1,056,728.33
CUNNINGHAM MARYBETH	14242	\$432,850.00	07/31/2006	\$0.00
D SCOTT MITCHELL	12409	UNL	07/28/2006	\$0.00
DALE R STELMACH	11952	UNL	07/28/2006	\$0.00
DANA FIDLER	11796	\$392,000.00	07/28/2006	\$0.00
DANA FIDLER	16166	\$148,000.00	08/09/2006	\$0.00
DANIEL B CRISHON	11975	UNL	07/28/2006	\$0.00
DANIEL E WARREN	13537	\$4,788,000.00	07/31/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAVID A DEAN	12118	\$249,327.00	07/28/2006	\$0.00
DAVID C BARBEAU	11618	UNL	07/27/2006	\$0.00
DAVID KNILL	11971	UNL	07/28/2006	\$0.00
DAVID M SHERBIN	12165	\$10,000.00	07/28/2006	\$0.00
DAVID MARSHALL ANDREWS	12241	\$208,288.00	07/28/2006	\$0.00
DAVID R HEILMAN	9785	\$3,695,502.95	07/18/2006	\$2,576,613.14
DAVID W PATTERSON	13559	\$469,243.00	07/31/2006	\$0.00
DAVID WOHLEEN	12363	UNL	07/28/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DE RAEDT STEVEN	7754	\$10,600.00	06/09/2006	\$0.00
DEBRA S ALEXANDER	10912	\$27,333.00	07/26/2006	\$0.00
DENNIS M MEAD	9974	\$2,721,806.00	07/20/2006	\$542,251.57
DENNIS S HOEG	13833	\$177,625.00	07/31/2006	\$0.00
DIANE M FRIES	13567	UNL	07/31/2006	\$0.00
DILS PAULA	11628	\$86,802.98	07/27/2006	\$0.00
DILS TIMOTHY M	11629	\$675,689.87	07/27/2006	\$331,744.64
DONALD L RUNKLE	9787	\$13,266,638.38	07/18/2006	\$9,698,616.47

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DONNA L GREENBURY	11282	UNL	07/27/2006	\$0.00
DRALLE DANIEL D	13580	UNL	07/31/2006	\$0.00
DRURY DAVID L	9608	UNL	07/17/2006	\$0.00
DRURY DAVID L	9609	UNL	07/17/2006	\$0.00
DRURY DAVID L	9610	\$216,000.00	07/17/2006	\$0.00
DRURY DAVID L	9611	UNL	07/17/2006	\$0.00
DRURY DAVID L	9612	UNL	07/17/2006	\$0.00
DRURY DAVID L	9613	\$693,840.00	07/17/2006	\$800,637.20

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DUANE A BOLINGER	16036	\$239,909.00	08/09/2006	\$0.00
DUCA STEPHEN	11283	UNL	07/27/2006	\$0.00
EBBERT MARY	9767	\$201,221.25	07/18/2006	\$0.00
EBBERT WILLIAM A	14243	\$3,331,070.67	07/31/2006	\$2,523,497.69
EDWARD E GOETTL	11876	UNL	07/28/2006	\$0.00
EDWARD R ARBITTER JR	11112	UNL	07/26/2006	\$0.00
EICHENLAUB BRIAN	15712	\$42,988.00	07/31/2006	\$0.00
EILEEN D MEAD	9975	\$1,201,266.00	07/20/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ELIA WILLIAM P	14088	\$189,103.00	07/31/2006	\$0.00
EPPOLITO JOHN	12408	UNL	07/28/2006	\$0.00
ERNEST A KNOBELSPIESSE	9137	\$1,929,245.96	07/10/2006	\$1,355,328.90
F TIMOTHY RICHARDS	11955	UNL	07/28/2006	\$0.00
FATZINGER ROBERT	13503	UNL	07/25/2006	\$0.00
FATZINGER ROBERT L	10826	\$497,400.00	07/25/2006	\$0.00
FATZINGER ROBERT L	13506	UNL	07/25/2006	\$214,837.15
FOSTER ROSEMARY	12028	\$118,613.00	07/28/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FRANCISCO A ORDONEZ	11961	UNL	07/28/2006	\$0.00
FRANK W HODITS JR	10560	\$15,650.00	07/24/2006	\$0.00
FRANK W HODITS JR	13493	\$12,738.00	07/24/2006	\$0.00
FRANK W HODITS JR	13494	\$13,378.00	07/24/2006	\$0.00
FRANK W HODITS JR	14035	\$140,404.00	07/24/2006	\$0.00
FRANK W HODITS JR	14036	\$907,080.00	07/24/2006	\$452,657.72
FRED J BELLAR III	13578	UNL	07/31/2006	\$0.00
GAFFE KAREN A	9986	\$702,812.53	07/20/2006	\$430,659.69

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GALE STEPHEN	12421	UNL	07/28/2006	\$0.00
GARDNER ANTHONY N	5368	UNL	05/09/2006	\$602,224.30
GARY J BROOKS	12099	\$18,570.00	07/28/2006	\$0.00
GARY J BROOKS	12101	\$18,570.00	07/28/2006	\$0.00
GARY J BROOKS	12102	\$18,000.00	07/28/2006	\$0.00
GARY J BROOKS AND KATHLEEN L	12103	\$1,467,882.00	07/28/2006	\$366,313.05
GARY J SIDDALL	11954	UNL	07/28/2006	\$0.00
GEBBIA STEVEN	16178	UNL	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GEORGE B ALBRECHT	9773	\$2,100,876.18	07/18/2006	\$1,440,975.73
GEORGE B SLOAN JR	9782	\$2,252,726.13	07/18/2006	\$1,646,159.25
GERNHART SANDRA	14893	UNL	07/31/2006	\$0.00
GLENN M HOWARTH	15336	UNL	07/31/2006	\$0.00
GOLICK EDWARD A	9536	UNL	07/14/2006	\$459,386.90
GORDON PATRICIA A	9229	UNL	07/10/2006	\$0.00
GRAHAM GERALD	9520	\$2,537,008.00	07/14/2006	\$0.00
GREEN THOMAS	13539	\$2,786,362.00	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GREGORY A WHITE	15545	UNL	07/31/2006	\$0.00
GREGORY D KOCHENDORFER	13579	\$3,278,053.00	07/31/2006	\$0.00
GROSSE CAROLYN	9985	\$40,371.62	07/20/2006	\$0.00
GROSSE RICHARD R	9992	\$816,184.14	07/20/2006	\$453,400.49
GUY C HACHEY	11973	UNL	07/28/2006	\$0.00
HANDLEY RALPH E	15802	UNL	08/02/2006	\$777,141.97
HEGSTROM JAMES B	10413	UNL	07/24/2006	\$325,547.76
HEILMAN MARY ANN	9762	\$152,148.03	07/18/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HENDRICKSON	16718	UNL	10/04/2007	\$0.00
HENDRICKSON DAVID	16713	\$1,592,050.00	09/24/2007	\$0.00
HENDRICKSON DAVID M	16719	\$540,000.00	10/04/2007	\$0.00
HENDRICKSON DAVID M	16720	UNL	10/04/2007	\$519,348.85
HESTER MARK	15500	UNL	07/31/2006	\$0.00
HOLLASCH KURT D	9439	\$868,272.00	07/13/2006	\$0.00
HOLLASCH KURT D	9666	\$11,700.00	07/17/2006	\$0.00
HOLLASCH KURT D	10562	\$202,000.00	07/24/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HOLLASCH KURT D	10563	\$1,720,083.00	07/24/2006	\$0.00
HOLLASCH KURT D	10564	\$88,284.00	07/24/2006	\$0.00
HOLLASCH KURT D	11161	\$1,941,219.00	07/26/2006	\$839,037.10
HOLMES JOHN R	9600	UNL	07/17/2006	\$1,032,621.88
HOSSENLOPP KATHLEEN C	12149	UNL	07/28/2006	\$0.00
HOSSENLOPP PETER M	12150	UNL	07/28/2006	\$607,405.20
HOTCHKIN NICHOLAS	12148	UNL	07/28/2006	\$0.00
ICKES ARTHUR D	5298	UNL	05/08/2006	\$461,161.75

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JACKSON JERRY F	12152	\$179,695.45	07/28/2006	\$787,195.82
JAMES A BERTRAND	11977	UNL	07/28/2006	\$0.00
JAMES A SPENCER	11953	UNL	07/28/2006	\$0.00
JAMES E RIEDY	11278	UNL	07/27/2006	\$0.00
JAMES J GIARDINO	12417	UNL	07/28/2006	\$0.00
JAMES L CROUSE	9774	\$1,739,604.04	07/18/2006	\$1,104,668.26
JAMES L WINIARSKI	14282	\$241,779.00	07/31/2006	\$0.00
JAMES M HEIMAN	15245	\$6,667.00	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JAMES P WHITSON	11962	UNL	07/28/2006	\$0.00
JAMES W BORZI	12345	UNL	07/28/2006	\$0.00
JAMES WOOLFOLK	13835	\$60,000.00	07/31/2006	\$0.00
JEFFREY J OWENS	11959	UNL	07/28/2006	\$0.00
JERRY L EATON	13832	\$127,830.00	07/31/2006	\$0.00
JIMMY LYNN FUNKE	12170	\$10,000.00	07/28/2006	\$0.00
JOHN A SEFCIK	13542	UNL	07/31/2006	\$0.00
JOHN BERES III	12428	UNL	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHN D SHEEHAN	15806	\$10,000.00	08/02/2006	\$0.00
JOHN DONALDSON HOLDEN	13463	\$3,000,000.00	07/31/2006	\$0.00
LINOS J JACOVIDES	TBS			\$0.00
ROBERT M SIGLER JR	TBS			\$0.00
CHARLES H GIFFORD	TBS			\$0.00
RONALD R MALANGA	TBS			\$486,591.99
ODAIL THORNS JR	TBS			\$1,694,408.77
JAMES D CHESTNUT	TBS			\$1,183,673.19

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GUY S JONES	TBS			\$989,719.77
CHARLES W ONDRICK	TBS			\$953,981.46
CHARLES R MEIER	TBS			\$912,508.34
ROBERT W KESSLER	TBS			\$832,865.81
MICHAEL O ANDERSON	TBS			\$754,631.06
BRUCE E KIRKHAM	TBS			\$715,227.00
GARY L ROBERTSON	TBS			\$701,102.62
RICHARD M PATRICK	TBS			\$692,810.81

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAVID I MEYERS	TBS			\$659,481.60
RONALD W BELL	TBS			\$642,941.95
THOMAS L KLUSMEYER	TBS			\$622,282.64
ALLEN W BESEY	TBS			\$612,129.61
DANIEL P SULLIVAN	TBS			\$609,637.33
DAVID R MOORE	TBS			\$607,241.58
LESTER WILKINSON	TBS			\$573,909.94
FREDERICK P ARNDT	TBS			\$565,272.98

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JAMES E LUCKMAN	TBS			\$525,318.69
JAMES W ALBRECHT	TBS			\$514,775.94
STUART R ALLEN	TBS			\$508,298.50
MICHAEL K STOUT	TBS			\$497,455.83
DAVID N GOLDSWEIG	TBS			\$494,594.60
WILLIAM C FINK	TBS			\$480,429.41
KENNETH R DURHAM	TBS			\$480,354.69
JOHN F WIECHART	TBS			\$477,701.49

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GERALD D HEILMAN	TBS			\$466,762.89
SHARON L MILLER	TBS			\$452,832.57
JACOB PIKAART	TBS			\$446,116.35
JOHN R NEVILLE	TBS			\$433,805.25
NORBERT L KELLER	TBS			\$429,575.90
RALPH V WILHELM JR	TBS			\$407,617.48
GEORGE W CHESTNUT JR	TBS			\$401,669.34
DWIGHT L GOODIN	TBS			\$399,450.73

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RICHARD P PERLET	TBS			\$394,995.74
DANIEL C ROBERTS	TBS			\$391,165.83
RONALD W SHIMANEK	TBS			\$389,178.70
ALBERT L CRAWFORD	TBS			\$388,888.32
SUSAN K LAWRENCE	TBS			\$380,357.86
TERRY A NEUBAUER	TBS			\$377,570.41
STEPHEN J LARIMORE	TBS			\$369,142.92
MICHAEL L JULIUS	TBS			\$362,885.41

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAVID A WINTERBOTTOM	TBS			\$362,290.44
ROBERT P HOFFMAN	TBS			\$354,937.89
DAVID J BASTIN	TBS			\$354,088.20
JAMES A SMITH	TBS			\$322,998.64
PETER F CIAMPA	TBS			\$317,887.55
THOMAS E RIES	TBS			\$305,924.56
ALFRED J POPPITT II	TBS			\$301,091.16
GEORGE J SLETVOLD JR	TBS			\$298,996.94

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ROBERT E DETTINGER	TBS			\$292,799.13
DOUGLAS R SCHAFER	TBS			\$292,272.08
WAYNE J VARADY	TBS			\$292,156.89
KEITH W DEYER	TBS			\$280,726.59
RONALD W COX	TBS			\$278,610.96
RONALD L TURKETT	TBS			\$276,697.57
JAMES P FLANAGAN	TBS			\$273,777.47
DEAN L FAULKNER	TBS			\$273,356.86

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DALE E ANDERSON	TBS			\$232,421.17
DENNIS L CHAPPELL	TBS			\$226,378.34
HARI I RADHESHWAR	TBS			\$213,085.63
MICHAEL S FLIGSTEIN	TBS			\$208,513.36
CLEVELAND L PITTMAN	TBS			\$205,731.45
WILLIAM M JENKINS	TBS			\$200,848.49
JAMES C SMIDEBUSH	TBS			\$199,431.70
RANDALL L TWEEDY	TBS			\$199,203.04

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WILLIAM E ZIELKE	TBS			\$197,943.98
KEH-CHUNG M CHAO	TBS			\$195,741.97
JEFFREY T REYNOLDS	TBS			\$195,213.10
JOHN F LAMBERT	TBS			\$194,016.58
CHARLES K VEENSTRA	TBS			\$191,274.55
DONALD K HOOPER	TBS			\$188,793.33
WESLEY A VINCENT	TBS			\$145,458.72
WILLIAM J O'MALLEY JR	TBS			\$127,309.70

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MICHAEL A SWEENEY	TBS			\$120,812.93
ROBERT W FAGAN	TBS			\$94,085.60
ANTHONY LEE	TBS			\$13,535.98
JAMES L RANDOLPH	TBS			\$0.00
HEALTHPLUS OF MICHIGAN INC	13453	UNL	07/31/2006	\$0.00
JOHN E BENZ & CO	14314	\$87,701.00	07/31/2006	\$0.00
US DEPT OF HEALTH AND HUMAN SERVICES	2578	\$65,799.34	04/06/2006	\$0.00
US SECURITIES AND EXCHANGE COMMISSION	2445	UNL	03/16/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VALEO INC	14044	UNL	07/31/2006	\$0.00
1599963 ONTARIO LIMITED	4769	\$297,095.72	05/04/2006	\$300,000.00
1ST CHOICE HEATING & COOLING INC	16606	\$22,046.54	05/14/2007	\$0.00
1ST CHOICE HEATING & COOLING INC	16601	\$22,046.54	05/15/2007	\$0.00
A SCHULMAN INC	11260	\$98,066.34	07/27/2006	\$0.00
A SCHULMAN INC	16627	\$134,297.99	07/17/2007	\$0.00
ABC TECHNOLOGIES INC	1168	\$70,900.93	12/15/2005	\$0.00
ACE AMERICAN INSURANCE COMPANY	13018	UNL	07/28/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AGFA	8719	\$90,518.74	06/28/2006	\$0.00
AI SHREVEPORT LLC	15299	\$389,277.00	07/31/2006	\$0.00
AIRGAS EAST INC	14279	\$3,649.48	07/31/2006	\$0.00
AKEBONO CORPORATION	2433	\$231,027.90	03/28/2006	\$0.00
ALCOA EXTRUSIONS INC	12009	\$77,872.57	07/28/2006	\$0.00
ALLIANCE PRECISION PLASTICS CO	11575	\$37,451.44	07/27/2006	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1374	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1375	UNL	12/29/2005	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1376	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1377	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1378	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1379	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1380	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1381	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1382	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1383	UNL	12/29/2005	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1384	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1385	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1386	UNL	12/29/2005	\$0.00
AMERICAN INTERNATIONAL GROUP INC AND ITS RELATED ENTITIES	1387	UNL	12/29/2005	\$0.00
AMERICAN RECYCLING & MANUFACTURING CO INC	16556	\$40,645.16	03/21/2007	\$40,645.15
AMROC INVESTMENTS LLC AS ASSIGNEE OF DERINGER - NEY INC	7836	\$82,871.31	06/12/2006	\$79,106.44
ANDROID INDUSTRIES LLC	14645	\$3,184,562.00	07/31/2006	\$0.00
ARTHUR ANDERSEN LLP	16748	\$29,559.00	10/15/2007	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AT&T GLOBAL SERIVCES FKA SBC GLOBAL	16636	\$751,745.35	08/06/2007	\$0.00
AT&T GLOBAL SERVICES FKA SBC GLOBAL	16637	\$647,310.88	08/06/2007	\$0.00
AUTOLIV ASP INC	15579	\$2,110,150.00	07/31/2006	\$0.00
AUTOLIV ASP INC	15580	\$2,110,150.00	07/31/2006	\$0.00
AUTOLIV ASP INC	15581	\$2,110,150.00	07/31/2006	\$0.00
AUTOLIV ASP INC	15582	\$2,110,150.00	07/31/2006	\$0.00
AUTOLIV ASP INC	15583	\$2,110,150.00	07/31/2006	\$250,000.00
BALL SYSTEMS	1768	\$9,060.00	02/03/2006	\$9,060.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BASF CORPORATION	16200	\$1,015,234.23	08/14/2006	\$0.00
BEAVER VALLEY MANUFACTURING INC	16615	\$180,633.39	06/15/2007	\$166,062.39
BEST FOAM FABRICATORS INC	16550	\$40,680.44	02/22/2007	\$0.00
BRADFORD INDUSTRIES INC	16564	\$60,814.07	03/05/2007	\$0.00
BRADLEY A BENNETT AND BARBARA R BENNETT	16591	\$643.64	03/29/2007	\$0.00
BREEN COLOR CONCENTRATES INC	13740	\$11,505.71	07/31/2006	\$0.00
BRIAN LEE PENLEY	350	\$9,210.55	11/04/2005	\$0.00
CALVARY DESIGN TEAM INC DBA CALVARY AUTOMATION SYSTEMS	16266	\$113,031.34	08/25/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CALVARY DESIGN TEAM INC DBA CALVARY AUTOMATION SYSTEMS	16378	\$113,031.34	10/20/2006	\$0.00
CAPSONIC AUTOMOTIVE INC	16735	\$778,532.62	10/25/2007	\$0.00
CARAUSTAR CUSTOM PACKAGING GROUP INC	1345	\$42,056.33	12/28/2005	\$0.00
CARCLO TECHNICAL PLASTICS	7311	\$1,870.85	06/01/2006	\$0.00
CAROLYN NEEDHAM	14086	\$100,000.00	07/31/2006	\$0.00
CDW COMPUTER CENTERS INC	419	\$132.69	11/08/2005	\$0.00
CDW COMPUTER CENTERS INC	1659	\$885.80	01/24/2006	\$205.10
CENTRAL CAROLINA PRODUCTS INC	11447	\$50,118.34	07/27/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CINGULAR WIRELESS	5084	\$1,370.20	05/08/2006	\$0.00
CINGULAR WIRELESS	5085	\$1,011.99	05/08/2006	\$0.00
CLEO INC	3048	\$18,878.39	04/28/2006	\$0.00
COLLINS & AIKMAN AUTOMOTIVE CANADA CO	16576	\$31,730.72	03/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE EXTERIORS INC	16577	\$10,132.74	03/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE EXTERIORS INC	16578	\$764,853.77	03/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE INTERIORS INC	16579	\$17,054.96	03/16/2007	\$0.00
COLLINS & AIKMAN AUTOMOTIVE INTERIORS INC	16575	\$659,963.54	03/16/2007	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
COMERICA LEASING CORPORATION	12177	\$3,464,557.00	07/28/2006	\$375,000.00
CONESTOGA ROVERS & ASSOCIATES INC	16604	\$140,195.09	05/21/2007	\$0.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF APPLIED DATA SYSTEMS INC	16517	\$147,550.00	02/07/2007	\$0.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ETCO	16374	\$170,899.32	10/18/2006	\$0.00
CONTROL MASTERS INC	8219	\$3,340.00	06/19/2006	\$0.00
CONTROLS CREW INC	2266	\$8,550.00	03/13/2006	\$0.00
CROWN CREDIT COMPANY	6578	\$2,152.00	05/22/2006	\$0.00
CROWN ENTERPRISES INC	11129	\$269,135.33	07/26/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DENSO CORP	12339	\$697,778.00	07/28/2006	\$0.00
DENSO CORP	12341	\$697,778.00	07/28/2006	\$0.00
DENSO CORPORATION	12340	\$697,778.00	07/28/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11242	\$223,895.11	07/26/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11243	\$223,895.11	07/26/2006	\$0.00
DENSO INTERNATIONAL AMERICA INC	11245	\$223,895.11	07/26/2006	\$0.00
DENSO SALES CALIFORNIA INC	10590	\$22,200.24	07/25/2006	\$0.00
EATON BI STATE VALVE CLAIM	12158	\$2,000,000.00	07/28/2006	\$400,000.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
EATON ELECTRICAL	10908	\$4,692.90	07/26/2006	\$0.00
EATON HYDRAULICS INC	11029	\$1,865.03	07/26/2006	\$0.00
EATON YALE LTD	10970	\$14,019.41	07/26/2006	\$14,019.41
ENERGY ENGINEERING & CONSULTING SERVICES LLC	179	\$4,480.00	10/28/2005	\$0.00
ESSEX GROUP INC	11530	\$795,196.61	07/27/2006	\$0.00
FCI AUSTRIA GMBH	14042	\$711.42	07/31/2006	\$0.00
FEDERAL EXPRESS CORPORATION	15604	\$1,000.00	07/31/2006	\$0.00
FEDERAL MOGUL CORPORATION	1111	\$1,952,349.57	12/12/2005	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FHBC AMERICA INC	6991	\$168,862.08	05/30/2006	\$0.00
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES	1672	\$633,258.00	01/26/2006	\$0.00
FREUDENBERG NOK GENERAL PARTNERSHIP	11603	\$499,659.22	07/27/2006	\$0.00
FREUDENBERG NOK INC	11602	\$4,638.17	07/27/2006	\$0.00
FREUDENBERG NONWOVENS LP EFT	5463	\$17,971.26	05/10/2006	\$0.00
FRYS METAL INC A COOKSON ELECTRONICS COMPANY	15679	\$12,284.59	07/31/2006	\$0.00
FRYS METAL INC A COOKSON ELECTRONICS COMPANY	15681	\$58,228.25	07/31/2006	\$0.00
FURUKAWA ELECTRIC NORTH AMERICA APD INC AND FURUKAWA ELECTRIC COMPANY	12347	\$2,589,684.56	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GENERAL ELECTRIC CAPITAL CORP	15452	\$651,626.18	07/31/2006	\$635,904.99
GENERAL ELECTRIC COMPANY GE FANUC AUTOMATION NORTH AMERICA INC	500	\$6,837.48	11/10/2005	\$6,837.48
GENERAL PRODUCTS DELAWARE CORP	8780	\$723,930.00	06/30/2006	\$40,000.00
GREAK & BUSBY PC	8502	\$20,000.00	06/26/2006	\$0.00
GUIDE CORPORATION	14070	UNL	07/31/2006	\$0.00
GW PLASTICS INC	68	\$179,190.75	10/21/2005	\$0.00
GW PLASTICS INC	69	\$75,093.37	10/21/2005	\$0.00
GW PLASTICS INC	70	\$276,013.27	10/21/2005	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GW PLASTICS INC	72	\$107,785.70	10/22/2005	\$0.00
HAMLIN TOOL & MACHINE CO INC	11950	\$32,225.40	07/28/2006	\$0.00
HAYES LEMMERZ INTERNATIONAL INC	11980	\$499,401.49	07/28/2006	\$0.00
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	10393	UNL	07/24/2006	\$0.00
HIDRIA USA	3734	\$30,248.78	05/01/2006	\$0.00
HIGHLAND INDUSTRIES INC	10966	UNL	07/26/2006	\$0.00
HIGHLAND INDUSTRIES INC	10967	UNL	07/26/2006	\$0.00
HIRSCHMANN CAR COMMUNICATIONS GMBH	14313	\$263,963.41	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HOLSET ENGINEERING COMPANY LTD CO CUMMINS BUSINESS SERVICES	11214	\$4,950.96	07/26/2006	\$0.00
HURLEY PACKAGING OF TEXAS INC	8519	\$40,000.00	06/26/2006	\$40,000.00
ILLINOIS UNION INSURANCE COMPANY	13309	UNL	07/28/2006	\$0.00
INTESYS TECHNOLOGIES INC	10770	\$511,037.71	07/25/2006	\$0.00
JAMES HUTZ JR	3139	\$2,157,683.93	04/28/2006	\$0.00
JANE M DUFFY	3175	UNL	04/28/2006	\$0.00
JOHN E BENZ & CO	14297	UNL	07/31/2006	\$0.00
JOHNSON CONTROL INC BATTERY GROUP	15526	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHNSON CONTROLS BATTERY GROUP INC	15513	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS BATTERY GROUP INC	15514	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS BATTERY GROUP INC	15515	UNL	07/31/2006	\$0.00
JOHN K HARRIS	13603	UNL	07/31/2006	\$0.00
JOHN P ARLE	11978	UNL	07/28/2006	\$0.00
JOHN R HACKETT	13447	UNL	07/31/2006	\$0.00
JONES N ALISON	12434	UNL	07/28/2006	\$0.00
JOSEPH D CAMPBELL	16031	\$400,000.00	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOSEPH E PAPELIAN	12443	UNL	07/28/2006	\$0.00
JOSEPH P GUMINA	11878	\$924,112.00	07/28/2006	\$0.00
JUDITH S MATZELLE	16089	UNL	08/09/2006	\$0.00
KAREN J CRAFT	15190	\$10,000.00	07/31/2006	\$0.00
KAREN L HEALY	11972	UNL	07/28/2006	\$0.00
KAREN S SATTERTHWAITE	10234	\$15,180.03	07/21/2006	\$0.00
KARVONEN THOMAS D	9834	\$619,909.00	07/18/2006	\$0.00
KARVONEN THOMAS D	9835	\$50,728.00	07/18/2006	\$295,894.02

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KAUPPILA DAVID	12360	UNL	07/28/2006	\$0.00
KELLY JOHN J	12026	UNL	07/28/2006	\$0.00
KEMMER CAROL	12012	UNL	07/28/2006	\$0.00
KENNETH G SWAN	15196	\$2,006,543.51	07/31/2006	\$0.00
KENNETH L ZUREK	12444	UNL	07/28/2006	\$0.00
KESLER LARRY D	10213	\$1,756,608.71	07/21/2006	\$1,239,549.37
KESLER MARLENE M	10216	\$93,976.44	07/21/2006	\$0.00
KEVIN M BUTLER	11976	UNL	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KEVIN R HEIGEL	13511	UNL	07/31/2006	\$0.00
KIDD DARRELL	11319	UNL	07/27/2006	\$0.00
KRALOVICH GEORGE A	11163	\$1,116,328.27	07/26/2006	\$566,321.13
KRALOVICH JANICE R	11097	\$38,275.17	07/26/2006	\$0.00
KRAUSCH DAVID	14077	\$791,894.00	07/31/2006	\$0.00
KRIEGER HARVEY J	9817	\$1,082,431.00	07/18/2006	\$0.00
KRIEGER HARVEY J	9818	\$44,131.00	07/18/2006	\$329,403.10
KUPLICKI FRANCIS	12420	UNL	07/28/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KYLE M H JONES	12376	UNL	07/28/2006	\$0.00
LAFONTAINE WILLIAM	11964	\$180,600.00	07/28/2006	\$0.00
LARRY F CRACRAFT	13596	UNL	07/31/2006	\$254,391.14
LARRY V JOHNSON	11946	UNL	07/28/2006	\$0.00
LIBERO FIORVENTO	14744	UNL	07/31/2006	\$0.00
LIENESCH JOHN H	9867	\$1,129,205.00	07/19/2006	\$372,923.85
LIENESCH KATHLEEN JO	9896	\$74,702.00	07/19/2006	\$0.00
LININGER CHARLES D	12119	UNL	07/28/2006	\$456,265.83

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LIPPA MICHAEL R	9977	UNL	07/20/2006	\$0.00
LIPPA MICHAEL R	9978	UNL	07/20/2006	\$0.00
LIPPA MICHAEL R	9979	UNL	07/20/2006	\$492,943.73
LOIS A ROSE	9661	\$139,823.00	07/17/2006	\$0.00
LORI A OSTRANDER	16094	\$396,655.00	08/09/2006	\$0.00
LUNDBERG DENYS	11100	\$118,952.94	07/26/2006	\$0.00
LUNDBERG EDWARD	11096	\$831,964.51	07/26/2006	\$511,228.11
MARGARET M FUKUDA	15823	\$10,000.00	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARGARET M FUKUDA	15824	\$10,000.00	08/09/2006	\$0.00
MARGARET M FUKUDA	15827	\$10,000.00	08/09/2006	\$0.00
MARJORIE HARRIS LOEB	12231	UNL	07/28/2006	\$0.00
MARK A LEWIS	12413	UNL	07/28/2006	\$0.00
MARK C LORENZ	11970	UNL	07/28/2006	\$0.00
MARK G CHEMA	13467	UNL	07/31/2006	\$0.00
MARK WEBER	11960	UNL	07/28/2006	\$0.00
MARQUIS TERRY L	9287	\$9,600.00	07/11/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARQUIS TERRY L	9288	\$19,200.00	07/11/2006	\$0.00
MARQUIS TERRY L	9289	\$937,667.91	07/11/2006	\$0.00
MARQUIS TERRY L	9290	UNL	07/11/2006	\$0.00
MARQUIS TERRY L	9291	\$5,415.92	07/11/2006	\$0.00
MARQUIS TERRY L	9292	\$950,107.35	07/11/2006	\$609,382.60
MARTIN P SHERIDAN	16159	UNL	08/09/2006	\$0.00
MARY BETH CUNNINGHAM	9786	\$209,007.52	07/18/2006	\$0.00
MARY BETH SAX	11345	UNL	07/27/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARY H SCHAFFER	12446	UNL	07/28/2006	\$0.00
MARYBETH B MACIAK	13414	UNL	07/31/2006	\$0.00
MAYNE CONSTANCE E	9660	\$106,380.00	07/17/2006	\$0.00
MAYNE JIMMY C	9659	\$1,265,725.00	07/17/2006	\$492,325.19
MEIER BARBARA	10270	\$74,779.37	07/24/2006	\$0.00
MEIER GERALD T	10212	\$1,395,391.11	07/21/2006	\$848,364.91
MICHAEL A HUSAR JR	5385	\$5,426.66	05/09/2006	\$833,695.09
MICHAEL K LESLIE	15950	UNL	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MICHAEL P GANNON	11974	UNL	07/28/2006	\$0.00
MICHAEL P ROSE	9662	\$807,906.00	07/17/2006	\$381,562.70
MICHAEL RICHARDSON	13827	\$275,930.00	07/31/2006	\$0.00
MOBLEY MD EVELYN H	4443	UNL	05/01/2006	\$17,392.41
MONTGOMERY SHARON	9213	UNL	07/10/2006	\$189,726.80
NEAL P SWEENEY	11624	UNL	07/27/2006	\$0.00
NICHOLAS G CASSUDAKIS	12121	\$1.00	07/28/2006	\$0.00
OFFENBACHER LON	16258	UNL	08/09/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ONEILL BRIAN P	11226	UNL	07/26/2006	\$826,624.66
PAPROCKI JEFFREY	15618	UNL	07/31/2006	\$0.00
PARKINSON BRUCE	15273	\$14,757.00	07/31/2006	\$0.00
PATRICIA HELM	11101	\$110,554.41	07/26/2006	\$0.00
PATRICK M GRIFFIN	12169	\$6,667.00	07/28/2006	\$0.00
PAUL L MARSHALL	12368	UNL	07/28/2006	\$0.00
PAUL W HEGWOOD JR	12416	UNL	07/28/2006	\$0.00
PETERSON JEFFERY M	15745	UNL	07/31/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
QUINLAN KEVIN J	11619	UNL	07/27/2006	\$0.00
R SCOTT BAILEY	15578	UNL	07/31/2006	\$0.00
RACHEL HEIDENREICH	16008	UNL	08/09/2006	\$0.00
RALPH J POLEHONKI	13545	UNL	07/31/2006	\$0.00
RAUSCH CARL G	16013	\$2,101,279.00	08/09/2006	\$1,269,121.10
RAY C CAMPBELL	9784	\$3,639,179.53	07/18/2006	\$2,652,916.02
RAYHILL MICHAEL	14253	\$463,735.31	07/31/2006	\$0.00
RAYMOND A DEIBEL	15544	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RAYMOND L JOHNSON JR	12422	UNL	07/28/2006	\$0.00
REBECCA S FARLESS	12220	UNL	07/28/2006	\$0.00
RICHARD J JOK	13831	\$246,003.00	07/31/2006	\$0.00
RICHARD P NASH	13830	\$9,870.00	07/31/2006	\$0.00
RITZENTHALER FRANCIS H	8939	\$7,003.75	07/05/2006	\$0.00
RITZENTHALER FRANCIS H	8940	\$20,000.00	07/05/2006	\$0.00
RITZENTHALER FRANCIS H	8941	\$1,019,038.00	07/05/2006	\$0.00
RITZENTHALER FRANCIS H	8942	\$1,068,640.00	07/05/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RITZENTHALER FRANCIS H	8947	\$13,151.00	07/05/2006	\$0.00
RITZENTHALER FRANCIS H	8948	\$18,225.00	07/05/2006	\$440,135.54
ROBERT J REMENAR	11956	UNL	07/28/2006	\$0.00
ROBINSON JOHN H	7412	UNL	06/05/2006	\$996,915.45
ROBINSON LOGAN	10053	\$5,157.00	07/20/2006	\$0.00
RODEMAN DONALD W	5790	UNL	05/15/2006	\$0.00
RODEMAN DONALD W	5791	UNL	05/15/2006	\$0.00
RODEMAN DONALD W	5792	UNL	05/15/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RODEMAN DONALD W	5793	UNL	05/15/2006	\$216,347.30
RODNEY ONEAL	11969	UNL	07/28/2006	\$0.00
ROGERS JOSEPH	15677	UNL	07/31/2006	\$0.00
RONALD E JOBE	15622	UNL	07/31/2006	\$0.00
RONALD M POGUE	11957	UNL	07/28/2006	\$0.00
RONALD PIRTLE	11958	UNL	07/28/2006	\$0.00
RONALD VOIGT	13828	\$262,767.00	07/31/2006	\$0.00
ROOSE GERARD	12412	UNL	07/28/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ROSE CHARLES L	11119	UNL	07/27/2006	\$368,720.27
RUNKLE VIRGINIA	9758	\$1,917,872.23	07/18/2006	\$0.00
SABAU MARK D	11268	UNL	07/27/2006	\$0.00
SALRIN SARAH	13465	\$2,546,940.00	07/31/2006	\$0.00
SANCHEZ OSCAR	13512	UNL	07/31/2006	\$0.00
SANDRA P THOMPkins	11605	\$60,500.00	07/27/2006	\$0.00
SANDRA Y MCCULLOCH	15444	UNL	07/31/2006	\$0.00
SATTERTHWAITE C RICHARD	10217	\$427,348.62	07/21/2006	\$221,062.65

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SCOTT A MCBAIN	12392	UNL	07/28/2006	\$0.00
SEAN P CORCORAN	15184	\$10,000.00	07/31/2006	\$0.00
SERGIO L CARRILLO	11254	\$350,000.00	07/27/2006	\$0.00
SHAFFER LOWELL K	16110	\$1,748,075.00	08/09/2006	\$514,123.00
SHEPERD SUSAN	15968	\$10,000.00	08/09/2006	\$0.00
SHOLL J D AND SHOLL ROSEMARIE S	10572	\$2,811,699.50	07/25/2006	\$371,390.62
SHRIKANT M JOSHI	15598	\$317,210.00	07/31/2006	\$0.00
SLOAN KRISTIN	9757	\$132,646.19	07/18/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SMITH RAYMOND C	11909	UNL	07/20/2006	\$50,062.30
SOSNOWCHIK BARBARA K	16711	\$79,902.00	09/24/2007	\$0.00
SOSNOWCHIK THOMAS J	10765	\$320,532.00	07/25/2006	\$0.00
SOSNOWCHIK THOMAS J	16710	\$5,836.00	09/24/2007	\$0.00
SOSNOWCHIK THOMAS J	16712	\$1,524,000.00	09/24/2007	\$0.00
SOSNOWCHIK THOMAS J	16715	\$76,442.00	09/27/2007	\$861,415.82
STEVEN A KIEFER	15448	UNL	07/31/2006	\$0.00
STEVEN DERAEDT	16181	UNL	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
STIPP KEITH	12411	UNL	07/28/2006	\$0.00
STRANEY MICHAEL D	13575	\$6,000,000.00	07/31/2006	\$0.00
STRANEY PATRICK J	8781	UNL	06/30/2006	\$0.00
STRANEY PATRICK J	16722	\$1,127,091.00	10/09/2007	\$0.00
STRANEY PATRICK J	16723	\$732,609.00	10/09/2007	\$550,626.45
TERRY GAY	16014	\$524,695.00	08/09/2006	\$0.00
TERRY M WILLINGHAM	13541	UNL	07/31/2006	\$0.00
THEODORE LEWIS	9603	\$10,000.00	07/17/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
THEODORE LEWIS	9604	\$19,523.00	07/17/2006	\$0.00
THEODORE LEWIS	10626	\$1,312,436.00	07/25/2006	\$0.00
THERESA A BROWN FORMERLY THERESA A MITCHELL	11277	UNL	07/27/2006	\$0.00
THOMAS ANNA	14183	\$29,530.00	07/31/2006	\$0.00
THOMAS D GOODMAN	12115	UNL	07/28/2006	\$0.00
THOMAS D GOODMAN	12124	UNL	07/28/2006	\$0.00
THOMAS J SOSNOWCHIK	16704	\$281,332.00	09/14/2007	\$0.00
THOMAS N TWOMEY	15623	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TIMOTHY J SKINNER	13558	\$149,036.00	07/31/2006	\$0.00
TOSCH GAY	9765	\$1,329,479.55	07/18/2006	\$0.00
TOSCH PAUL J	9783	\$4,810,566.48	07/18/2006	\$4,099,753.52
TROUTMAN TERRY	12362	UNL	07/28/2006	\$0.00
VALDEZ RACHELLE R	14063	UNL	07/31/2006	\$0.00
VANDENBERG FREDERIC P	8575	UNL	06/26/2006	\$447,978.29
VINCENT R DEZORZI	13829	\$202,330.00	07/31/2006	\$0.00
VOLKER J BARTH	11321	UNL	07/27/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
W ALAN LEVIJOKI	8759	\$180.00	06/29/2006	\$692,954.99
WARREN WILLIAM S	7793	UNL	06/12/2006	\$1,720,220.81
WAYNE H BANK	10854	\$20,000.00	07/25/2006	\$424,890.38
WEATHERALL JEFFREY	12179	\$169,251.00	07/28/2006	\$0.00
WESLEY D HELM	11033	\$1,690,647.15	07/26/2006	\$943,091.30
WILLIAM B HANNA	13543	\$180,600.00	07/31/2006	\$0.00
WILLIAM C SPELMAN	15998	UNL	08/09/2006	\$256,474.07
WILLIAM GERALD VANCE	14831	\$8,107.00	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHNSON CONTROLS INC AUTOMOTIVE GROUP	15524	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS INC AUTOMOTIVE GROUP	15532	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS TECHNOLOGY COMPANY	15519	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS TECHNOLOGY COMPANY	15520	UNL	07/31/2006	\$0.00
JOHNSON CONTROLS TECHNOLOGY COMPANY	15521	UNL	07/31/2006	\$0.00
JORGENSEN RONALD E	11892	\$82,299.00	07/28/2006	\$0.00
KILROY REALTY LP	13268	\$3,000,000.00	07/31/2006	\$2,186,444.67
LASALLE NATIONAL BANK AS TRUSTEE	11463	\$65,178.00	07/27/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LASALLE NATIONAL TRUST NA C O NICOLSON PORTER AND LIST INC	11464	UNL	07/27/2006	\$65,178.00
LIGHTSOURCE PARENT CORPORATION	14245	\$6,001,722.00	07/31/2006	\$0.00
LTC ROLL & ENGINEERING CO	5	\$49,513.82	10/13/2005	\$0.00
MAC ARTHUR CORPORATION	16616	\$414,063.61	06/22/2007	\$414,063.61
MARCO MANUFACTURING CO	11132	\$261,038.88	07/26/2006	\$0.00
METALFORMING TECHNOLOGIES INC	16612	\$257,482.41	06/11/2007	\$0.00
MICROSYS TECHNOLOGIES INC	2053	\$9,044.19	02/17/2006	\$0.00
MICROSYS TECHNOLOGIES INC	2054	\$1,775.00	02/17/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MJ CELCO	12183	\$800,000.00	07/28/2006	\$0.00
MORGAN ADVANCED CERAMICS DIAMONEX PRODUCTS DIV	11534	\$550,547.81	07/27/2006	\$0.00
MOTOR CITY ELECTRIC CO	13591	\$10,487.41	07/31/2006	\$0.00
MOTOROLA INC	8391	\$8,385,154.00	06/22/2006	\$2,430,476.00
NEOSONG USA INC	5053	\$2,502.00	05/08/2006	\$0.00
NU TECH PLASTICS ENGINEERING INC	1279	\$13,957,130.00	12/27/2005	\$100,000.00
OHIO PUBLIC UTILITIES COMMISSION	11128	\$817.55	07/26/2006	\$0.00
OKI AMERICA INC	13743	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
OKI AMERICA INC	16318	\$1,428,927.86	09/14/2006	\$1,424,726.05
ONYX ENVIRONMENTAL SERVICES ELECTRONICS RECYCLING DIV	2344	\$1,213.39	03/21/2006	\$1,213.39
PACIFIC EMPLOYERS INSURANCE COMPANY	13080	UNL	07/28/2006	\$0.00
PARK ENTERPRISES OF ROCHESTER INC	16395	\$655,686.82	10/30/2006	\$655,686.62
PBR KNOXVILLE LLC	15847	UNL	08/09/2006	\$0.00
PBR TENNESSEE INC	15883	UNL	08/09/2006	\$0.00
PENNEY JAMES	11395	\$115,276.00	07/27/2006	\$0.00
PORTAGE COUNTY WATER RESOU OH	16292	\$17,967.88	09/08/2006	\$17,967.88

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
POTTER MICHAEL	11911	\$8,408.00	07/28/2006	\$0.00
PREFERRED SOURCING LLC	11531	\$97,416.63	07/27/2006	\$0.00
RADIAL JERRIK INC	3711	\$6,345.00	05/01/2006	\$0.00
RAWAC PLATING COMPANY	16334	\$398,139.37	09/25/2006	\$45,413.53
RLI INSURANCE COMPANY	2539	UNL	04/03/2006	\$0.00
RLI INSURANCE COMPANY	6668	UNL	05/23/2006	\$0.00
ROBERT BOSCH GMBH	16220	\$15,000,000.00	08/16/2006	\$2,375,000.00
RT SUB LLC FORMERLY KNOWN AS RECEPTEC LLC	16507	\$98,790.36	02/05/2007	\$98,790.36

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SALGA PLASTICS INC	1167	\$23,602.68	12/15/2005	\$0.00
SBC ADVANCED SOLUTIONS INC	912	\$3,841.74	11/28/2005	\$0.00
SBC GLOBAL	1578	\$373,508.42	01/17/2006	\$373,099.88
SBC GLOBAL	1581	\$816.99	01/17/2006	\$816.99
SBC GLOBAL	1583	\$21.91	01/17/2006	\$0.00
SBC GLOBAL	2103	\$691,047.51	02/23/2006	\$574,354.91
SBC LONG DISTANCE INC	1579	\$1,000.00	01/17/2006	\$0.00
SBC YELLOW PAGES	563	\$103.31	11/14/2005	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SECRETARY OF LABOR ON BEHALF OF THE DELPHI PERSONAL SAVINGS PLAN FOR HOURLY RATE EMPLOYEES IN THE UNITED STATES	15135	UNL	07/31/2006	\$2,100,000.00
SHOWERS GROUP INC & SHEPARD MFG CO INC	4211	\$7,528.00	05/01/2006	\$0.00
SIEMENS AG	2571	\$30,556.80	04/06/2006	\$0.00
SIEMENS ENERGY & AUTOMATION INC	8675	\$12,639.39	06/27/2006	\$4,423.79
SIEMENS VDO AUTOMOTIVE INC	2773	\$2,291,767.58	04/26/2006	\$1,000,000.00
SIERRA LIQUIDITY FUND	16716	\$26,076.60	09/26/2007	\$0.00
SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR	15976	\$991.00	08/09/2006	\$991.00
SOUTH TEXAS COLLEGE	16590	\$1,257.82	03/28/2007	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SOUTHWEST RESEARCH INSTITUTE	12109	\$797.40	07/28/2006	\$0.00
SPCP GROUP LLC AS ASSIGNEE OF BEAVER MANUFACTURING COMPANY	14133	\$267,469.05	07/31/2006	\$0.00
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR COLUMBIA LLC	6610	\$1,956,624.48	05/22/2006	\$0.00
SSOE INC	16541	\$31,991.00	02/13/2007	\$0.00
SUPPLIER LINK SERVICES INC	808	\$51,817.86	11/22/2005	\$0.00
TAKATA CORPORATION	10968	UNL	07/26/2006	\$0.00
TAKATA CORPORATION	10965	UNL	07/26/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14943	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	14944	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14945	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14946	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14947	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14948	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14949	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14950	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14951	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	14952	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14953	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14954	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14955	UNL	07/31/2006	\$1,250,000.00
TECHNOLOGY PROPERTIES LTD	14956	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14957	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14958	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14959	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	14960	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14961	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	14962	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15151	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15152	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15153	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15154	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15155	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15156	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15157	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15158	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15159	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15160	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15161	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15162	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15163	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15164	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15165	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15166	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15167	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15168	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15169	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15170	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15172	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15381	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15382	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15383	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15384	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15385	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15386	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15387	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15388	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15389	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15390	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15391	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15392	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15393	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15394	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15395	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15397	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15398	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15399	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15400	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15401	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15402	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15403	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15404	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15405	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15406	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15407	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15408	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15409	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15410	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15411	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15412	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15413	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15414	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15415	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15416	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15418	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15419	UNL	07/31/2006	\$0.00
WILLIAM R HERREN	11944	UNL	07/28/2006	\$1,400,340.06
WINGEIER KENNETH G	9800	\$721,575.00	07/18/2006	\$0.00
WINGEIER KENNETH G	9801	\$2,047,969.48	07/18/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WINGEIER KENNETH G	9802	\$16,251.00	07/18/2006	\$0.00
WINGEIER KENNETH G	9803	\$1,632,223.54	07/18/2006	\$0.00
WINGEIER KENNETH G	9804	\$31,779.00	07/18/2006	\$0.00
WINGEIER KENNETH G	9805	\$178,453.00	07/18/2006	\$946,922.88
WOOD DAVID	12364	UNL	07/28/2006	\$0.00
WORK LYNNE H	16007	UNL	08/09/2006	\$0.00
WRIGHT C	13544	UNL	07/31/2006	\$0.00
ZEILINGER BARBARA A	10259	\$82,601.93	07/21/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ZEILINGER ROBERT J	10195	\$1,436,921.15	07/21/2006	\$925,908.17
ZIZELMAN JAMES	15956	\$1,000.00	08/09/2006	\$0.00
MEADWESTVACO CORPORATION	6672	\$550,655.78	05/23/2006	\$60,655.78
INFINEON TECHNOLOGIES NORTH AMERICA CORP	12178	\$177,026.50	07/28/2006	\$177,026.50
INFINEON TECHNOLOGIES AG	12400	\$95,890.67	07/28/2006	\$95,890.67
TECHNOLOGY PROPERTIES LTD	15420	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15421	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15422	UNL	07/31/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECHNOLOGY PROPERTIES LTD	15396	UNL	07/31/2006	\$0.00
TECHNOLOGY PROPERTIES LTD	15417	UNL	07/31/2006	\$0.00
TECNOMECS SRL	2447	\$1,635.00	03/29/2006	\$0.00
TECNOMECS SRL	2448	\$1,880.39	03/29/2006	\$0.00
TECNOMECS SRL	2449	\$642.11	03/29/2006	\$0.00
TECNOMECS SRL	2450	\$3,788.49	03/29/2006	\$0.00
TECNOMECS SRL	2451	\$24,742.00	03/29/2006	\$0.00
TECNOMECS SRL	2452	\$1,442.59	03/29/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TECNOMECSRL	2453	\$360.65	03/29/2006	\$0.00
TECNOMECSRL	2454	\$4,082.43	03/29/2006	\$0.00
TECNOMECSRL	2455	\$7,291.83	03/29/2006	\$0.00
TECNOMECSRL	2456	\$1,076.77	03/29/2006	\$0.00
TENNESSEE VALLEY AUTHORITY TVA	2187	\$1,268,394.16	03/06/2006	\$0.00
THE FURUKAWA ELECTRIC CO LTD	2648	\$546,719.03	04/13/2006	\$0.00
THYSSENKRUPP STAHL CO	16491	\$1,384,396.89	01/22/2007	\$0.00
THYSSENKRUPP WAUPACA	16490	\$6,678,072.11	01/22/2007	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TINNERMAN PALNUT ENGINEERED PRODUCTS	2628	\$2,690.25	04/13/2006	\$0.00
TIP ENGINEERING GROUP INC	10378	\$721,827.32	07/24/2006	\$26,350.00
TK HOLDINGS INC	10964	UNL	07/26/2006	\$0.00
TK HOLDINGS INC AUTOMOTIVE SYSTEMS LABORATORY INC AND TAKATA SEAT BELTS INC	10571	UNL	07/25/2006	\$0.00
TK HOLDINGS INC AUTOMOTIVE SYSTEMS LABORATORY INC AND TAKATA SEAT BELTS INC	10570	UNL	07/25/2006	\$0.00
TOWER AUTOMOTIVE INC	15221	UNL	07/31/2006	\$0.00
TOWER AUTOMOTIVE INC	16573	\$14,540,878.50	03/14/2007	\$1,150,000.00
TPO DISPLAYS USA INC FKA MOBILE DISPLAY SYSTEMS	16375	\$595,386.02	10/19/2006	\$595,386.02

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TRICON INDUSTRIES INC	8937	\$644,677.01	07/05/2006	\$0.00
UNITED STARS INDUSTRIES INC	16695	\$13,238.61	10/24/2005	\$0.00
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	6878	\$85,400.00	05/25/2006	\$433,881.97
US AEROTEAM	10756	\$600,000.00	07/25/2006	\$600,000.00
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16727	UNL	10/18/2007	\$0.00
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16728	UNL	10/18/2007	\$0.00
US EQUAL EMPLOYMENT OPPORTUNITY COMMISSION	16747	\$30,000.00	11/14/2007	\$30,000.00
US LABOR SECRETARY ON BEHALF OF ASEC MANUFACTURING SPONSORED EMPLOYEE BENEFIT PLANS	9826	UNL	07/18/2006	\$60,000.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VANGUARD DISTRIBUTORS INC	9319	\$788,321.49	07/11/2006	\$788,321.49
VERITAS SOFTWARE CORPORATION	10913	\$40,867.33	07/26/2006	\$40,867.33
VERIZON NORTH INC	2340	\$5,083.55	03/20/2006	\$4,200.00
VISTEON CORPORATION	1850	UNL	02/06/2006	\$0.00
VISTEON CORPORATION	1854	UNL	02/06/2006	\$0.00
WASHINGTON LABORATORIES LTD	16515	\$38,900.00	02/07/2007	\$0.00
WESTWOOD ASSOCIATES INC	14918	\$66,399.42	07/31/2006	\$66,399.42
WILLIAM P DOWNEY	14370	\$20,641.44	07/31/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
WRIGHT PLASTIC PRODUCTS CO LLC	14878	\$76,844.72	07/31/2006	\$0.00
YORK INTERNATIONAL CORP	15530	\$88,202.55	07/31/2006	\$0.00
ZENTRIX TECHNOLOGIES INC	9107	\$98,067.90	07/07/2006	\$71,073.31
3M COMPANY	2468	\$517,747.63	04/03/2006	\$500,289.01
AB AUTOMOTIVE ELECTRONICS LTD	9120	\$160,270.22	07/07/2006	\$154,772.90
AB AUTOMOTIVE INC	14239	\$5,244,135.51	07/31/2006	\$3,445,906.26
ABCO FIRE PROTECTION INC & SIERRA LIQUIDITY FUND	2647	\$4,284.04	04/13/2006	\$3,398.89
ACCURATE THREADED FASTENERS INC ATF INC	11413	\$617,679.20	07/27/2006	\$550,000.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ACORN DISTRIBUTORS INC	2287	\$12,921.52	03/14/2006	\$7,723.22
ACTCO TOOL AND MANUFACTURING COMPANY	8286	\$191,365.69	06/20/2006	\$31,220.00
ADMIRAL TOOL & MFG CO OF ILLINOIS	16406	\$149,294.92	11/06/2006	\$127,228.74
AFFINIA CANADA CORP EFT	11099	\$173,734.07	07/26/2006	\$44,511.79
AIRGAS EAST INC	14278	\$18,704.93	07/31/2006	\$13,927.33
AIRGAS EAST INC	14280	\$13,930.66	07/31/2006	\$12,484.64
AIRGAS SOUTH INC	14281	\$40,160.57	07/31/2006	\$40,160.57
AIRGAS SOUTHWEST INC	14277	\$88,154.71	07/31/2006	\$82,016.97

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AKZO NOBEL COATINGS INC	15234	\$425,367.33	07/31/2006	\$398,865.12
ALCOA AUTOMOTIVE CASTINGS A MICHIGAN PARTNERSHIP	12007	\$752,684.74	07/28/2006	\$277,314.24
ALEGRE INC	12193	\$2,382,040.18	07/28/2006	\$351,963.62
ALLEGRO MICRO SYSTEMS INC	1741	\$1,669,714.54	02/01/2006	\$1,410,167.30
ALLIANCE PRECISION PLASTICS CO	11574	\$37,451.00	07/27/2006	\$2,971.15
ALPS AUTOMOTIVE INC	2246	\$6,140,513.59	03/10/2006	\$6,100,000.00
ALUMAX MILL PRODUCTS INC	12006	\$713,498.23	07/28/2006	\$346,527.00
AMBRAKE CORPORATION	6844	\$2,773,276.88	05/25/2006	\$2,768,486.44

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMD INTERNATIONAL SALES & SERVICE LTD	10589	\$136,561.72	07/25/2006	\$33,973.92
AMERICAN RECYCLING & MFG CO INC	14256	\$38,397.95	07/31/2006	\$0.00
AMES REESE INC	9816	\$13,417.47	07/18/2006	\$8,117.47
AMES REESE INC	9820	\$118,242.99	07/18/2006	\$97,736.39
AMETEK INC	11900	\$32,498.64	07/28/2006	\$25,375.00
AMROC INVESTMENT LLC AS ASSIGNEE OF FLEXLINK SYSTEMS INC	8581	\$550,087.00	06/26/2006	\$470,871.00
AMROC INVESTMENTS LLC AS ASSIGNEE OF AAA COOPER TRANSPORTATION	8584	\$76,448.98	06/26/2006	\$75,549.82
AMROC INVESTMENTS LLC AS ASSIGNEE OF DERINGER MPG CO INC	7837	\$152,445.85	06/12/2006	\$143,532.08

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
AMROC INVESTMENTS LLC AS ASSIGNEE OF FASTENAL COMPANY	7514	\$58,187.44	06/06/2006	\$1,567.26
AMROC INVESTMENTS LLC AS ASSIGNEE OF FEINTOOL CINCINATTI INC	7995	\$896,187.82	06/14/2006	\$853,290.62
APPLIED DATA SYSTEMS INC	349	\$147,550.00	11/04/2005	\$146,250.00
ARBON EQUIP CORP RITE HITE CORP	206	\$27,371.53	10/31/2005	\$13,065.09
ARGO PARTNERS AS ASSIGNEE OF KEMPER PRODUCTS	16749	\$15,197.55	11/09/2007	\$14,600.67
ARNOLD CENTER INC	12197	\$135,298.72	07/28/2006	\$77,516.26
ASHLAND INCORPORATED	2760	\$262,636.04	04/25/2006	\$237,856.78
ASI	15201	\$123,166.50	07/31/2006	\$35,107.98

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ASM CAPITAL AS ASSIGNEE FOR SPEED MOTOR EXPRESS OF WNY INC	2317	\$88,316.34	03/16/2006	\$35,399.20
ASSOCIATED SPRING DO BRASIL LTDA	12830	\$12,847.12	07/28/2006	\$8,043.55
AT&T CORP	7506	\$4,424,985.53	06/05/2006	\$4,247,181.85
AUTOMODULAR ASSEMBLIES INC	15018	\$549,277.73	07/31/2006	\$332,223.12
AUTOPARTES DE PRECISION A DIV OF MINIATURE PRECISION COMPONENTS	1406	\$314,170.07	12/30/2005	\$261,685.90
BAKER & DANIELS LLP	16377	\$93,339.39	10/20/2006	\$87,872.04
BARNES GROUP CANADA CORP	12829	\$90,716.91	07/28/2006	\$88,440.43
BARNES GROUP INC	12840	\$662,721.49	07/28/2006	\$545,615.53

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BASF CORPORATION	8012	\$856,055.16	06/15/2006	\$791,010.71
BATESVILLE TOOL & DIE INC	10558	\$620,518.73	07/24/2006	\$604,039.84
BATTENFELD OF AMERICA INC	1439	\$121,415.94	01/04/2006	\$83,403.44
BAYER MATERIALSCIENCE LLC	9577	\$122,826.05	07/17/2006	\$105,184.98
BEAVER VALLEY MANUFACTURING INC	11186	\$180,633.39	07/26/2006	\$0.00
BEHR HELLA THERMOCONTROL GMBH	14058	\$34,109.64	07/31/2006	\$12,336.64
BEHR HELLA THERMOCONTROL GMBH	15197	\$141,105.88	07/31/2006	\$62,299.54
BELLSOUTH TELECOMMUNICATIONS INC	1570	\$1,621.57	01/17/2006	\$1,429.20

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BENECKE KALI KO AG	9080	\$66,748.15	07/06/2006	\$66,748.15
BENECKE KALI KO AG	9081	\$72,359.49	07/06/2006	\$10,679.26
BGF INDUSTRIES INC	1546	\$199,278.47	01/17/2006	\$183,958.76
BI TECHNOLOGIES CORPORATION	8372	\$788,628.25	06/22/2006	\$768,480.99
BISHOP CO	4263	\$7,210.00	05/01/2006	\$5,890.00
BOARD OF COUNTY COMMISSIONERS OF JOHNSON COUNTY KANSAS	1502	\$112,252.16	01/10/2006	\$97,459.26
BRAKE PARTS INC WIX FILTRATION CORP AFFINIA GROUP INC	12011	\$179,220.24	07/28/2006	\$86,576.50
BREEN COLOR CONCENTRATES INC	14174	\$11,505.71	07/31/2006	\$11,505.71

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BRUSH WELLMAN INC	9105	\$277,159.38	07/07/2006	\$246,462.28
BUCKHORN INC	2610	\$178,955.76	04/11/2006	\$21,275.60
C THORREZ INDUSTRIES INC	16247	\$579,130.61	08/18/2006	\$567,576.33
CALVARY DESIGN TEAM INC	4298	\$108,481.34	05/01/2006	\$108,481.34
CAPRO LTD	1704	\$874,448.21	01/30/2006	\$841,095.73
CARCLO TECHNICAL PLASTICS	7310	\$789,854.35	06/01/2006	\$502,325.52
CARLISLE ENGINEERED PRODUCTS INC	11910	\$4,868,870.27	07/28/2006	\$3,595,420.04
CARMEN J MANDATO	15722	\$2.33	07/31/2006	\$2.33

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CARRIER CORP	9462	\$14,995.98	07/13/2006	\$4,311.33
CASTROL INDUSTRIAL INC	8676	\$330,095.92	06/27/2006	\$245,023.06
CASTWELL PRODUCTS INC	1771	\$200,547.61	02/03/2006	\$155,030.54
CATALER NORTH AMERICA CORP	9760	\$4,041,686.30	07/18/2006	\$4,041,686.30
CDW COMPUTER CENTERS INC	88	\$5,813.57	10/24/2005	\$3,335.24
CDW COMPUTER CENTERS INC	420	\$14,748.55	11/08/2005	\$8,964.94
CELESTICA INC AND ITS SUBSIDIARIES	12813	\$1,799,626.39	07/28/2006	\$159,999.00
CENTRAL CAROLINA PRODUCTS INC	16542	\$50,118.34	02/13/2007	\$43,473.60

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CERAMTEC NORTH AMERICA & SIERRA LIQUIDITY FUND	2693	\$245,952.74	04/19/2006	\$232,341.07
CF SPECIAL SITUATION FUND I LP	11777	\$516,441.65	07/27/2006	\$492,348.30
CH2M HILL SPAIN SL	15138	\$28,836.00	07/31/2006	\$25,372.60
CHRIS HUGHES OKALOOSA COUNTY TAX COLLECTOR	7238	\$16,756.18	05/31/2006	\$16,120.74
CINGULAR WIRELESS	5087	\$31,423.21	05/08/2006	\$10,761.88
CIRCLE BROACH COMPANY INC	9541	\$30,818.00	07/14/2006	\$30,818.00
CITATION FOUNDRY CORP	1772	\$610,197.60	02/03/2006	\$598,042.84
CLARION CORPORATION OF AMERICA	2127	\$2,115,405.67	02/27/2006	\$2,002,908.45

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
COMMODITY MGMT SVCS GBS PRINTED PRODS & SYS	10155	\$266,081.47	07/21/2006	\$94,880.10
COMPUTER PATENT ANNUITIES LP	15379	\$617,204.24	07/31/2006	\$602,481.60
CONESTOGA ROVERS & ASSOCIATES INC	2339	\$63,642.38	03/20/2006	\$56,221.90
CONTI TECH ELASTOMER COATINGS	9079	\$129,383.00	07/06/2006	\$117,611.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ARAMARK UNIFORM & CAREER APPAREL INC DBA ARAMARK UNIFORM SERVICES AND ARAMARK C O STAR S	10390	\$367,359.35	07/24/2006	\$246,837.18
CONTRARIAN FUNDS LLC AS ASSIGNEE OF AVON RUBBER & PLASTICS INC	12688	\$878,079.89	07/28/2006	\$790,350.09
CONTRARIAN FUNDS LLC AS ASSIGNEE OF BARRY METALS INTERNATIONAL	7235	\$27,708.00	05/31/2006	\$26,520.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF BLISSFIELD MANUFACTURING COMPANY	9109	\$1,254,290.43	07/07/2006	\$1,253,185.67
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CACACE ASSOCIATES INC	9789	\$142,160.85	07/18/2006	\$121,260.85
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC	12687	\$1,510,230.74	07/28/2006	\$971,055.17
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAMOPLAST INCORPORATED	12691	\$1,539,602.72	07/28/2006	\$1,529,102.05
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC	7374	\$595,983.31	06/02/2006	\$530,803.34
CONTRARIAN FUNDS LLC AS ASSIGNEE OF CEP PRODUCTS LLC FKA CARLISLE ENGINEERED PRODUCTS	12667	\$3,585,701.25	07/28/2006	\$3,077,717.78
CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP	10386	\$315,699.49	07/24/2006	\$156,742.12
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ELECTRONIC SERVICES LLC DBA CSI ELECTRONICS	9112	\$135,377.75	07/07/2006	\$131,228.12

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF ETCO	10381	\$166,195.72	07/24/2006	\$166,195.72
CONTRARIAN FUNDS LLC AS ASSIGNEE OF FLOW DRY TECHNOLOGY LTD	12689	\$176,114.66	07/28/2006	\$174,308.42
CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC	10388	\$141,675.49	07/24/2006	\$141,675.49
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC	9796	\$572,033.91	07/18/2006	\$572,033.91
CONTRARIAN FUNDS LLC AS ASSIGNEE OF HYDRO ALUMINUM NORTH AMERICA INC	9111	\$603,421.56	07/07/2006	\$533,760.05
CONTRARIAN FUNDS LLC AS ASSIGNEE OF IMCO INC	7237	\$241,702.84	05/31/2006	\$236,776.04
CONTRARIAN FUNDS LLC AS ASSIGNEE OF INA USA CORPORATION	12686	\$2,466,373.54	07/28/2006	\$2,319,296.37
CONTRARIAN FUNDS LLC AS ASSIGNEE OF JOSEF SCHLEMMER GMBH	7369	\$17,659.83	06/02/2006	\$16,902.01

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF KARDEX SYSTEMS INC	9795	\$134,225.00	07/18/2006	\$118,225.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF MEAD WESTVACO CORPORATION	10380	\$1,487,077.20	07/24/2006	\$1,444,045.60
CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC	10382	\$210,732.14	07/24/2006	\$210,732.14
CONTRARIAN FUNDS LLC AS ASSIGNEE OF NINGBO SCHLEMMER AUTOMOTIVE PARTS CO LTD	7367	\$56,625.90	06/02/2006	\$56,252.10
CONTRARIAN FUNDS LLC AS ASSIGNEE OF OMRON DUALTEC AUTOMOTIVE ELECTRONICS INC	12669	\$1,087,184.23	07/28/2006	\$1,030,332.89
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PARSON & MAXSON INC	8030	\$135,220.81	06/15/2006	\$111,390.58
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC	9792	\$214,580.56	07/18/2006	\$214,580.56
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12668	\$184,138.31	07/28/2006	\$9,252.30

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12670	\$184,138.31	07/28/2006	\$60,734.68
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC DECORATORS INC	12671	\$184,138.31	07/28/2006	\$23,207.52
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PLASTIC PLATE INC IDENTIFIED BY DEBTOR AS LACKS TRIM SYSTEMS	8024	\$142,150.86	06/15/2006	\$114,522.59
CONTRARIAN FUNDS LLC AS ASSIGNEE OF PRESTOLITE WIRE CORPORATION	9113	\$116,590.48	07/07/2006	\$103,372.28
CONTRARIAN FUNDS LLC AS ASSIGNEE OF REGENCY MCALLEN	10387	\$36,892.83	07/24/2006	\$33,640.76
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC	12690	\$865,517.60	07/28/2006	\$865,517.60
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIDLER GMBH & CO KG	8029	\$48,333.03	06/15/2006	\$43,620.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SIERRA PLASTICS INC AKA SIERRA EL PASO	10385	\$102,464.27	07/24/2006	\$100,918.82

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF SP DIV NMC LLC	9791	\$299,745.20	07/18/2006	\$299,745.20
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STONERIDGE INC FOR ITSELF AND ET AL	12672	\$1,613,757.04	07/28/2006	\$1,509,409.84
CONTRARIAN FUNDS LLC AS ASSIGNEE OF STRATTEC SECURITY CORP	12692	\$3,398,927.24	07/28/2006	\$3,395,680.90
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG KUNHWA CO LTD	12695	\$120,459.00	07/28/2006	\$77,394.00
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH INC	12696	\$109,002.60	07/28/2006	\$89,520.40
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TRELLEBORG YSH SA DE CV	12694	\$91,243.71	07/28/2006	\$82,066.88
CONTRARIAN FUNDS LLC AS ASSIGNEE OF TROSTEL LTD	12693	\$1,494,571.82	07/28/2006	\$1,374,018.29
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WESTWOOD ASSOCIATES INC	7372	\$100,861.90	06/02/2006	\$28,255.92

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CONTRARIAN FUNDS LLC AS ASSIGNEE OF WHIRLAWAY CORPORATION	9793	\$568,283.69	07/18/2006	\$557,025.45
CONTRARIAN FUNDS LLC AS TRANSFEEEE OF UNITED STARS INDUSTRIES INC	16745	\$13,238.61	11/13/2007	\$11,853.70
COOPER STANDARD AUTOMOTIVE FKA ITT AUTOMOTIVE FLUID HDG SYST	14664	\$2,624,997.09	07/31/2006	\$2,093,118.87
CORUS LP	5423	\$645,056.53	05/10/2006	\$412,536.60
CREATIVE TECHNIQUES INC	14795	\$23,040.60	07/31/2006	\$23,040.60
CROWLEY TOOL CO	16132	\$22,475.50	08/09/2006	\$22,475.00
CROWN EG INC	6594	\$103,809.40	05/22/2006	\$89,177.14
CROWN PAPER BOX CORP	3990	\$18,185.18	05/01/2006	\$16,539.37

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CROWN SOLUTIONS INC	6593	\$10,593.33	05/22/2006	\$10,593.33
CSI LEASING INC FKA COMPUTER SALES INTERNATIONAL INC	9118	\$37,197.78	07/07/2006	\$36,628.41
CTS CORPORATION	11256	\$2,405,898.43	07/27/2006	\$2,004,748.51
CTS OF CANADA CO	11279	\$34,432.00	07/27/2006	\$24,300.00
D & R TECHNOLOGY LLC	9470	\$1,347,828.94	07/13/2006	\$1,244,861.71
DANICE MANUFACTURING CO	15329	\$77,751.36	07/31/2006	\$57,013.68
DATWYLER RUBBER & PLASTICS	10907	\$929,544.79	07/25/2006	\$902,131.56
DAVALOR MOLD CORPORATION	8980	\$65,898.50	07/05/2006	\$61,898.50

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DAY PAK INC EFT	13612	\$31,393.49	07/31/2006	\$28,110.23
DC COATERS INC	5723	\$11,422.93	05/12/2006	\$4,254.37
DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC	13458	\$74,664.00	07/31/2006	\$74,664.00
DEMAG PLASTICS GROUP CORP	10284	\$22,268.60	07/24/2006	\$9,596.80
DEVCO CORPORATION	2938	\$3,445.73	04/27/2006	\$3,445.73
DIEMOLDING CORPORATION	675	\$544,824.79	11/18/2005	\$489,515.49
DIRECT SOURCING SOLUTIONS INC	14260	\$660,698.51	07/31/2006	\$150,913.15
DOBSON INDUSTRIAL INC	2364	\$278.75	03/22/2006	\$268.75

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DONALDSON COMPANY INC	10490	\$538,577.55	07/24/2006	\$332,257.57
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10596	\$123,481.26	07/25/2006	\$74,857.26
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10597	\$2,419,203.01	07/25/2006	\$2,000,792.55
E I DU PONT DE NEMOURS AND COMPANY DUPONT	10598	\$172,287.79	07/25/2006	\$172,287.79
E R WAGNER MANUFACTURING CO	10685	\$11,400.00	07/26/2006	\$10,944.00
EATON AEROQUIP DE MEXICO SA DE CV	10971	\$332,442.44	07/26/2006	\$130,456.87
EATON CORPORATION	6809	\$740,224.29	05/25/2006	\$522,778.00
EATON POWER QUALITY CORPORATION	10969	\$6,996.16	07/26/2006	\$6,996.16

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
EIKENBERRY & ASSOCIATES INC	15141	\$438,605.19	07/31/2006	\$53,491.29
EIS INC	9924	\$11,820.81	07/19/2006	\$11,820.81
EL PASO HEATER & SUPPLY & SIERRA LIQUIDITY FUND	2641	\$4,944.50	04/13/2006	\$3,654.50
ELECTRONIC SOLUTIONS INC	1201	\$104,504.04	12/19/2005	\$100,499.44
ELKHART PRODUCTS CORPORATION	432	\$155,995.20	11/08/2005	\$138,545.28
EMC2 CORPORATION	14837	\$115,123.63	07/31/2006	\$73,342.81
EMPRESAS CA LE TIAXCALA SA DE CV	15511	\$184,306.40	07/31/2006	\$74,000.00
ENERGY CONVERSION SYSTEMS	15239	\$139,507.23	07/31/2006	\$58,655.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ENTERGY MISSISSIPPI INC	813	\$963,099.68	11/22/2005	\$363,099.68
EPCOS INC	8946	\$653,356.73	07/05/2006	\$653,356.73
EQUITY CORPORATE HOUSING	2523	\$179,246.02	04/03/2006	\$154,582.23
EST TESTING SOLUTIONS	1933	\$161,818.99	02/09/2006	\$138,463.99
EXXONMOBIL OIL CORPORATION	7247	\$192,937.77	06/01/2006	\$7,352.96
FAISON OFFICE PRODUCTS LLC	11025	\$177,519.59	07/26/2006	\$110,914.53
FAST TEK GROUP LLC	6601	\$50,414.05	05/22/2006	\$48,289.85
FCI AUTOMOTIVE DEUTSCHLAND GMBH	14126	\$376,357.61	07/31/2006	\$148,675.44

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MAC ARTHUR CORPORATION	11599	\$432,705.04	07/27/2006	\$0.00
MACHINED PRODUCTS CO	5115	\$210,634.01	05/08/2006	\$164,214.16
MADISON INVESTMENT TRUST SERIES 38	16741	\$10,576.32	11/09/2007	\$10,576.32
MADISON INVESTMENT TRUST SERIES 38	16742	\$54,140.04	11/09/2007	\$48,846.35
MANUFACTURERS EQUIPMENT & SUPPLY CO	966	\$156,172.47	12/02/2005	\$5,760.88
MARATHON ROOFING PRODUCTS INC	397	\$2,829.60	11/07/2005	\$2,620.00
MARIAN INC FKA MARIAN RUBBER PRODUCTS	11453	\$236,298.73	07/27/2006	\$233,484.89
MARION COUNTY TAX COLLECTOR	4733	\$432.23	05/04/2006	\$331.57

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MARQUARDT GMBH	12161	\$875,135.40	07/28/2006	\$794,954.68
MARQUARDT SWITCHES INC	12162	\$89,372.32	07/28/2006	\$78,154.17
MASTERS TOOL & DIE INC	8791	\$9,790.00	06/30/2006	\$6,290.00
MATTESON RIDOLFI INC	4014	\$767.50	05/01/2006	\$500.00
MCNAUGHTON MCKAY ELECTRIC OF OHIO	16561	\$70,117.16	03/02/2007	\$54,501.01
MEDALIST INDUSTRIES INC	9576	\$64,897.96	07/17/2006	\$47,948.54
METAL POWDER PRODUCTS COMPANY	2710	\$149,746.96	04/05/2006	\$145,323.07
METAL POWDER PRODUCTS COMPANY	2711	\$15,750.00	04/05/2006	\$14,700.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
METAL POWDER PRODUCTS COMPANY	2712	\$26,184.00	04/05/2006	\$23,622.00
METROCAL INC	5734	\$5,967.84	05/12/2006	\$4,427.84
MEUNIER ELECTRONIC SUPPLY INC	6632	\$35,369.12	05/23/2006	\$28,710.20
MICHIGAN RUBBER PRODUCTS INC	1748	\$72,097.93	02/02/2006	\$48,704.49
MIDWEST TOOL & DIE CORP	16441	\$188,413.44	12/01/2006	\$188,282.67
MILACRON MARKETING COMPANY	2679	\$128,067.32	04/18/2006	\$120,574.55
MILLENNIUM INDUSTRIES CORPORATION	15211	\$1,352,891.10	07/31/2006	\$626,637.92
MILLIKEN & COMPANY	11646	\$1,393,393.41	07/27/2006	\$1,966,663.74

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MINIATURE PRECISION COMPONENTS	1407	\$948,811.79	12/30/2005	\$824,986.00
MINNICK RALPH D	12043	\$30,000.00	07/28/2006	\$5,000.00
MISSOURI SEA & AIR	6637	\$13,487.61	05/23/2006	\$12,967.93
MITSUI AND CO USA INC	5778	\$14,196.24	05/12/2006	\$14,196.24
MOLDTECH INC	3738	\$50,374.12	05/01/2006	\$46,544.80
MOLEX CONNECTOR CORPORATION	7992	\$881,213.67	06/14/2006	\$400,000.00
MONROE INC	2352	\$132,868.28	03/22/2006	\$69,782.43
MOTOR CITY ELECTRIC	13590	\$62,435.12	07/31/2006	\$12,842.07

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
MOTOR CITY ELECTRIC	13592	\$1,901.51	07/31/2006	\$1,901.51
MOTOROLA INC	1157	\$18,679.06	12/09/2005	\$763.98
MOTOROLA INC AKA MOTOROLA AIEG	2402	\$2,537,512.52	03/24/2006	\$2,516,096.88
MUSKEGON CASTINGS CORP	12186	\$48,161.52	07/28/2006	\$47,976.06
N D K AMERICA INC	14200	\$1,444,823.68	07/24/2006	\$1,443,054.11
NATIONAL INSTRUMENTS CORP	10400	\$237,792.65	07/24/2006	\$233,891.61
NATIONAL MOLDING CORPORATION	16418	\$107,272.55	11/17/2006	\$45,326.40
NATIONAL PAPER & PACKAGING EFT CO	16312	\$186,028.49	09/13/2006	\$170,113.66

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
NEUMAN ALUMINUM AUTOMOTIVE INC NEUMAN ALUMINUM IMPACT EXTRUSION	15454	\$631,976.95	07/31/2006	\$598,180.06
NEWARK ELECTRONICS	7550	\$185,979.44	06/06/2006	\$106,691.28
NN INC INDUSTRIAL MOLDING CORP	4583	\$102,059.47	05/03/2006	\$32,815.98
NORTHERN ENGRAVING CORPORATION	7571	\$152,953.02	06/06/2006	\$131,113.90
NOVELIS CORP	15222	\$392,351.79	07/31/2006	\$392,351.79
NSS TECHNOLOGIES INC FKA NATIONAL SET SCREW CORP	9771	\$977,354.65	07/18/2006	\$713,175.52
O & R PRECISION GRINDING INC	10075	\$135,698.55	07/20/2006	\$21,161.75
OHIO EDISON COMPANY	12181	\$774,413.31	07/28/2006	\$589,907.30

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
OPTICAL CABLE CORPORATION INC	742	\$4,376.98	11/21/2005	\$2,579.97
ORBIS CORPORATION	811	\$239,472.32	11/22/2005	\$179,513.53
OSRAM SYLVANIA INC	9993	\$1,094,656.41	07/20/2006	\$1,035,792.91
P & R INDUSTRIES INC EFT	11429	\$278,019.25	07/27/2006	\$275,394.25
PACE ANALYTICAL SERVICES INC	1892	\$3,356.00	02/08/2006	\$2,378.00
PARK OHIO PRODUCTS INC	15134	\$355,290.19	07/31/2006	\$199,402.98
PARKVIEW METAL PRODUCTS	13929	\$187,374.96	07/31/2006	\$134,722.00
PARLEX CORPORATION	11190	\$87,844.88	07/26/2006	\$62,996.25

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PARLEX CORPORATION	11191	\$56,219.54	07/26/2006	\$49,738.28
PARLEX CORPORATION	11193	\$39,295.28	07/26/2006	\$36,181.55
PBR AUSTRALIA PTY LTD	2548	\$562,192.18	04/04/2006	\$378,568.35
PEUGEOT JAPY INDUSTRIES S A	12136	\$933,276.00	07/28/2006	\$830,000.00
PHELPS DODGE MAGNET WIRE CO	10411	\$157,011.51	07/24/2006	\$143,591.30
PHILIPS SEMICONDUCTORS INC	14347	\$5,486,881.18	07/31/2006	\$5,171,725.92
PHILLIPS PLASTICS CORPORATION	10579	\$760,117.01	07/25/2006	\$747,702.98
PHILLIPS PLASTICS CORPORATION	10580	\$203,432.68	07/25/2006	\$181,190.50

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PHILLIPS PLASTICS CORPORATION	10581	\$112,039.75	07/25/2006	\$112,039.75
PHILLIPS ROBERT	12046	\$30,000.00	07/28/2006	\$5,000.00
PHOTOCIRCUITS CORPORATION	15447	\$104,135.00	07/31/2006	\$87,932.64
PIC PRODUCTIVITY IMPROVEMENT CTR	2173	\$550,320.80	03/03/2006	\$355,828.83
PILLARHOUSE USA INC	10203	\$17,193.64	07/21/2006	\$14,086.44
PIMA COUNTY TREASURER PIMA COUNTY ASSESSOR PIMA COUNTY ARIZONA	10248	\$8,075.92	07/21/2006	\$7,969.66
PITNEY BOWES INC FASCIMILE DIV	10119	\$191,003.63	07/21/2006	\$55,280.37
PLAINFIELD STAMPING TEXAS INC	12437	\$7,092.91	07/28/2006	\$7,092.91

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PLAINFIELD TOOL & ENGINEERING	12441	\$48,770.59	07/28/2006	\$1,727.84
PLATING TECHNOLOGY INC	13775	\$188,727.41	07/31/2006	\$184,726.19
POLYONE CORPORATION EM GROUP	12002	\$35,897.76	07/28/2006	\$33,099.75
PORT CITY CASTINGS CORP AFFILIATE OF PORT CITY DIE CAST INC	12187	\$100,551.70	07/28/2006	\$90,638.09
PORT CITY METAL PRODUCTS INC	12190	\$5,738.00	07/28/2006	\$5,738.00
PPG INDUSTRIES INC	10710	\$574,896.85	07/25/2006	\$460,507.92
PRECISION WIRE TECHNOLOGIES SIERRA LIQUIDITY FUND	2442	\$1,229.76	03/28/2006	\$872.30
PREMIER MANUFACTURING SUPPORT SERVICES INC	2639	\$1,179,772.10	04/13/2006	\$1,047,594.58

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
PREMIER PRODUCTS INC	15627	\$147,402.29	07/31/2006	\$141,620.92
PROUD DOUGLAS AND ESTHER	12047	\$30,000.00	07/28/2006	\$5,000.00
QUAKER CHEMICAL CORPORATION	10257	\$819,654.23	07/21/2006	\$762,473.00
QUALITY SYNTHETIC RUBBER INC	15230	\$826,312.04	07/31/2006	\$742,729.51
QUALITY SYNTHETIC RUBBER INC	15231	\$614,058.16	07/31/2006	\$586,771.40
QUASAR INDUSTRIES INC	1935	\$528,714.82	02/09/2006	\$476,205.96
QUICK CABLE CORPORATION	2073	\$29,268.00	02/21/2006	\$28,260.00
R & L SPRING CO EFT	16740	\$16,532.05	11/06/2007	\$15,282.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RAM METER INC	2288	\$10,665.56	03/14/2006	\$10,563.30
RASSINI SA DE CV	12399	\$435,420.73	07/28/2006	\$334,267.91
REPUBLIC ENGINEERED PRODUCTS INC	11264	\$673,272.82	07/27/2006	\$624,654.76
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE	4045	\$4,691.52	11/25/2005	\$4,519.20
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR LAUREN MANUFACTURING	8863	\$25,198.10	06/30/2006	\$23,290.40
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR PRODUCT ACTION INTERNATIONAL LLC	8875	\$505,106.24	06/30/2006	\$168,224.07
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR SA TECHNOLOGIES INC	8860	\$4,745.00	06/30/2006	\$1,655.00
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR STANDARD SCALE & SUPPLY CO	8865	\$2,026.50	06/30/2006	\$1,976.50

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR VANEX FIRE SYSTEMS	8858	\$12,982.30	06/30/2006	\$11,923.00
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR WHYCO FINISHING TECHNOLOGIES LLC	8874	\$101,655.48	06/30/2006	\$101,366.23
ROBIN MEXICANA S DE RL DE CV	14270	\$844,833.40	07/31/2006	\$420,000.00
ROOT NEAL & CO INC	4011	\$30,350.37	05/01/2006	\$22,815.18
ROTAFORM LLC	11527	\$45,258.00	07/27/2006	\$43,242.00
ROTHRIST TUBE INC	2680	\$111,073.70	04/18/2006	\$100,896.19
ROYAL DIE STAMPING CO	2612	\$504,876.99	04/11/2006	\$446,271.20
S & Z TOOL & DIE CO INC	2036	\$1,288,259.67	02/15/2006	\$925,384.66

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SAISHA TECHNOLOGY AND CIRCUITS	15600	\$26,750.00	07/31/2006	\$25,950.00
SAMTEC INC	233	\$1,186.74	10/31/2005	\$1,068.19
SANDVIK MATERIALS TECHNOLOGY	590	\$29,390.33	11/15/2005	\$7,862.55
SBC ADVANCED SOLUTIONS	1126	\$3,236,025.11	12/12/2005	\$2,987,478.61
SBC DATACOMM	1125	\$7,661.10	12/12/2005	\$6,885.03
SBC GLOBAL	1582	\$110.32	01/17/2006	\$84.94
SBC GLOBAL	1584	\$368.59	01/17/2006	\$238.20
SBC GLOBAL	1585	\$602.51	01/17/2006	\$336.91

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SBC GLOBAL	2529	\$195.10	04/03/2006	\$174.87
SBC LONG DISTANCE INC	2102	\$29.60	02/21/2006	\$29.60
SCHAEFER SYSTEMS INTERNATIONAL & SIERRA LIQUIDITY FUND	2696	\$15,234.88	04/19/2006	\$1,174.00
SCHAEFFLER KG	5907	\$64,430.50	05/16/2006	\$55,850.00
SCHRADER BRIDGEPORT INTL INC	11284	\$114,112.12	07/27/2006	\$3,886.35
SCOTT SPECIALTY GASES INC	16104	\$12,730.27	08/09/2006	\$4,547.40
SELECT INDUSTRIES CORPORATION FKA SELECT TOOL & DIE CORP	10014	\$507,337.84	07/20/2006	\$293,548.60
SENSUS PRECISION DIE CASTING INC	16479	\$561,083.00	01/11/2007	\$561,083.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SHERWIN WILLIAMS AUTOMOTIVE FINISHES CORP	2274	\$222,238.45	03/13/2006	\$112,748.03
SHERWIN WILLIAMS COMPANY	1472	\$161,816.60	01/09/2006	\$151,725.90
SHUMSKY ENTERPRISES INC	5842	\$135,545.25	05/15/2006	\$74,955.72
SIEMENS AKTIENGESELLCHAFT	3657	\$17,579.52	05/01/2006	\$4,753.03
SIEMENS BULDING TECHNOLOGIES INC	15692	\$12,209.13	07/31/2006	\$5,506.56
FCI AUTOMOTIVE FRANCE SA	14129	\$15,945.87	07/31/2006	\$1,981.36
FCI CANADA INC	14125	\$76,964.21	07/31/2006	\$64,568.00
FCI ELECTRONICS MEXIDO S DE RL DE CV	14128	\$294,001.77	07/31/2006	\$179,807.77

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FCI ITALIA SPA	14127	\$361.40	07/31/2006	\$104.51
FCI USA INC	14130	\$407,299.95	07/31/2006	\$252,375.95
FEDEX CUSTOM CRITICAL	747	\$1,941.46	11/21/2005	\$1,941.46
FEDEX CUSTOM CRITICAL	749	\$67,998.47	11/21/2005	\$67,998.47
FEDEX FREIGHT	6934	\$17,219.26	05/26/2006	\$17,219.26
FERRO ELECTRONIC MATERIALS	9950	\$131,873.52	07/19/2006	\$47,252.75
FERRO ELECTRONIC MATERIALS	9951	\$79,244.79	07/19/2006	\$71,677.09
FERRO ELECTRONIC MATERIALS	9953	\$24,500.00	07/19/2006	\$18,830.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FIRST CHOICE HEATING & COOLING INC	15804	\$9,555.10	08/02/2006	\$9,555.10
FIRST TECHNOLOGY HOLDINGS INC AND AFFILIATES AND SUBSIDIARIES AND CONTROL DEVICES INC AND FIRST INERTIA SWITCH LIMITED	16739	\$633,258.00	11/06/2007	\$566,254.64
FIRSTENERGY SOLUTIONS CORP	2342	\$2,801,641.96	03/20/2006	\$2,445,010.64
FLAMBEAU INC	12212	\$800,348.45	07/28/2006	\$584,258.31
FLEX TECHNOLOGIES INC	11542	\$72,759.50	07/27/2006	\$39,992.50
FLEXIBLE AUTOMATION INC	863	\$14,900.00	11/28/2005	\$13,410.00
FLOW DRY TECHNOLOGY LTD	8508	\$22,258.80	06/26/2006	\$22,258.80
FOSTER ELECTRIC USA INC	5568	\$307,574.95	05/10/2006	\$306,445.51

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FRAENKISCHE USA LP	16511	\$59,175.40	06/08/2006	\$159.89
FUJIKURA AMERICA INC	11659	\$242,455.24	07/27/2006	\$216,269.82
FUJITSU TEN CORP OF AMERICA	2377	\$5,504,674.99	03/22/2006	\$5,292,793.00
FURUKAWA ELECTRIC NORTH AMERICA APD INC AND FURUKAWA ELECTRIC COMPANY	10574	\$5,069,133.35	07/25/2006	\$4,480,352.48
FUTABA CORPORATION OF AMERICA	9261	\$4,251,232.51	07/11/2006	\$4,030,495.73
GCI TECHNOLOGIES INC	16570	\$337,154.09	03/12/2007	\$334,006.68
GE COMMERCIAL MATERIALS SA DE CV	11310	\$1,206,987.71	07/27/2006	\$919,726.32
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10191	\$7,020.00	07/21/2006	\$3,680.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GE CONSUMER & INDUSTRIAL F K A GE LIGHTING	10192	\$5,295.00	07/21/2006	\$1,833.00
GE CONSUMER & INDUSTRIAL F K A GE SUPPLY	10199	\$341,525.93	07/21/2006	\$272,469.51
GE INFRASTRUCTURE SENSING	10734	\$755,003.52	07/25/2006	\$746,745.11
GE PLASTICS	11473	\$5,256,752.18	07/27/2006	\$3,723,644.04
GE SILICONES	15540	\$651,800.43	07/31/2006	\$539,428.83
GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE	15140	\$230,129.45	07/31/2006	\$115,518.21
GOBAR SYSTEMS INC	15429	\$431,794.32	07/31/2006	\$420,624.29
GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	15064	\$5,895,235.82	07/31/2006	\$5,830,462.15

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GOLDMAN SACHS CREDIT PARTNERS LP ASSIGNEE OF SIEMENS VDO AUTOMOTIVE CORPORATION AND SIEMENS VDO AUTOMOTIVE INC	15086	\$10,800,051.81	07/28/2006	\$10,681,386.67
GREAT NORTHERN TRANSPORTATION CO INC	1544	\$49,857.50	01/17/2006	\$46,497.50
GREELEY CONTAINMENT & REWORK INC	11248	\$1,777.27	07/27/2006	\$1,777.27
GREELEY CONTAINMENT & REWORK INC	11249	\$31,625.46	07/27/2006	\$31,625.46
GREELEY CONTAINMENT & REWORK INC	11250	\$46,237.04	07/27/2006	\$21,000.37
GREELEY CONTAINMENT & REWORK INC	11251	\$31,625.46	07/27/2006	\$11,733.46
GREER STOP NUT INC	9798	\$37,253.38	07/18/2006	\$28,772.36
GREIF INC GCC DRUM	2007	\$24,006.70	02/14/2006	\$24,006.70

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GRIFFCO QUALITY SOLUTIONS INC	15229	\$21,267.84	07/31/2006	\$18,798.22
GRUNER AG	831	\$3,847.71	11/23/2005	\$2,064.54
GULLY TRANSPORTATION	10019	\$63,903.24	07/20/2006	\$31,864.57
H & L TOOL COMPANY INC	16746	\$41,723.84	11/13/2007	\$34,379.19
HAMMOND GROUP INC	4427	\$139,123.46	05/02/2006	\$136,367.30
HARCO BRAKE SYSTEMS INC	9466	\$2,114,936.05	07/13/2006	\$2,099,080.09
HARCO INDUSTRIES INC	16497	\$606,089.00	01/23/2007	\$548,176.74
HELLERMANN TYTON GMBH	1338	\$6,555.25	12/27/2005	\$6,555.25

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HENKEL CORPORATION HENKEL ELECTRONICS	10656	\$781,205.06	07/25/2006	\$417,668.32
HENKEL CORPORATION HENKEL ELECTRONICS	10681	\$781,205.06	07/25/2006	\$3,460.15
HENKEL CORPORATION HENKEL LOCTITE	13441	\$115,694.05	07/31/2006	\$31,280.54
HENKEL CORPORATION SOVEREIGN COMMERCIAL GROUP	13249	\$14,112.30	07/31/2006	\$10,358.10
HENKEL SURFACE TECHNOLOGIES	6497	\$67,576.91	05/22/2006	\$67,576.91
HENMAN ENGINEERING & MACHINE INC	1714	\$2,002.09	01/30/2006	\$1,011.90
HENMAN ENGINEERING & MACHINE INC	1715	\$127,058.35	01/30/2006	\$92,916.58
HENMAN ENGINEERING & MACHINE INC	1716	\$282,500.00	01/30/2006	\$214,500.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HERAEUS INC CIRCUIT MATERIALS DIVISION AKA HERAEUS CERMALLOY INC AND HERAEUS INC CERMALLOY DIVISION	10394	\$594,923.93	07/24/2006	\$365,810.93
HERAEUS METAL PROCESSING INC	10123	\$322,860.53	07/21/2006	\$5,422.00
HEWLETT PACKARD COMPANY	9352	\$4,948,005.65	07/11/2006	\$4,921,104.00
HEWLETT PACKARD FINANCIAL SERVICES COMPANY FKA COMPAQ FINANCIAL SERVICES CORPORATION	10683	\$953,280.40	07/26/2006	\$166,642.02
HILLSBOROUGH COUNTY TAX COLLECTOR	5372	\$860.67	05/09/2006	\$860.67
HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD	416	\$5,415,329.84	11/07/2005	\$5,415,329.84
HOLLINGSWORTH & VOSE CO	9540	\$39,111.67	07/14/2006	\$15,157.96

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HONEYWELL INTERNATIONAL AEROSPACE	1477	\$164,535.00	01/09/2006	\$150,255.00
HOWARD & HOWARD ATTORNEYS P C	8718	\$234,631.11	06/28/2006	\$234,354.86
HTC GLOBAL SERVICES INC	12016	\$331,469.00	07/28/2006	\$316,917.71
HUCK INTERNATIONAL A DELAWARE CORPORATION	12010	\$36,850.32	07/28/2006	\$27,527.41
HUTCHINSON FTS INC	13967	\$283,429.97	07/31/2006	\$274,165.53
HYATT LEGAL PLANS INC	1928	\$18,253.36	02/09/2006	\$18,253.36
IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION	9995	\$57,149.69	07/20/2006	\$44,643.53
IER INDUSTRIES INC	12166	\$177,730.00	07/28/2006	\$174,339.13

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
IET LABS INC	1563	\$58,575.00	01/17/2006	\$1,665.00
ILLINOIS TOOL WORKS INC	9569	\$72,359.10	07/17/2006	\$62,612.77
ILM TOOL INC	773	\$112,139.54	11/22/2005	\$105,070.76
INDAK MANUFACTURING CORP EFT	5563	\$10,363.27	05/10/2006	\$9,083.02
INDUSTRIAL DIELECTRICS INC	1699	\$117,572.06	01/30/2006	\$117,438.86
INFINEON TECHNOLOGIES NORTH AMERICA CORP	11968	\$6,491,471.33	07/28/2006	\$6,403,761.10
INGERSOLL RAND CO AIR SOLUTIONS	1042	\$41,516.60	12/05/2005	\$25,789.42
INTEGRIS METALS GRAND RAPIDS	199	\$16,633.18	10/28/2005	\$16,419.30

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
INTERNATIONAL QUALITY CONTROL INC	5102	\$63,992.15	05/08/2006	\$62,486.40
IRON MOUNTAIN INFORMATION MANAGEMENT INC	646	\$33,597.65	11/17/2005	\$33,597.65
ITAUTEC AMERICA INC	10811	\$233,753.69	07/25/2006	\$233,753.69
ITW SHAKEPROOF INDUSTRIAL PRODUCTS	1688	\$65,530.04	01/27/2006	\$34,119.63
JACOBSON MFG LLC	14240	\$114,342.92	07/31/2006	\$95,486.27
JDC LOGISTICS INC	4466	\$42,445.10	05/02/2006	\$41,835.10
JOE G TEDDER TAX COLLECTOR	1160	\$636.02	12/13/2005	\$487.91
JOHNSON CONTROLS INC	5976	\$53,133.90	05/16/2006	\$4,043.46

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
JOHNSON CONTROLS INC AUTOMOTIVE GROUP	15523	\$1,305.00	07/31/2006	\$1,305.00
JOHNSON CONTROLS INC BATTERY GROUP	15525	\$85,668.20	07/31/2006	\$85,668.20
JOHNSON ELECTRIC NORTH AMERICA INC	9880	\$2,897,316.33	07/19/2006	\$2,553,527.50
JUDCO MANUFACTURING INC	13445	\$52,318.51	07/31/2006	\$31,044.13
JUDCO MANUFACTURING INC	16012	\$2,605.25	08/09/2006	\$1,741.37
JUKI AUTOMATION SYSTEMS INC	842	\$138,443.00	11/23/2005	\$130,493.00
KEN BURTON JR CFC	1448	\$4,025.93	01/04/2006	\$3,183.90
KEN BURTON JR CFC	1449	\$4,848.48	01/04/2006	\$3,834.41

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KEN BURTON JR CFC	1450	\$3,247.89	01/04/2006	\$2,568.59
KEN BURTON JR CFC	1451	\$924.94	01/04/2006	\$731.49
KENSA LLC	14109	\$165,738.24	07/31/2006	\$55,967.51
KEY SAFETY SYSTEMS & SUBSIDIARIES	1790	\$195,077.21	02/06/2006	\$82,475.98
KEYSTONE INDUSTRIES LTD	10184	\$193,926.15	07/21/2006	\$183,132.59
KEYSTONE POWDERED METAL COMPANY	15792	\$140,983.79	08/02/2006	\$125,161.16
KIEFEL TECHNOLOGIES INC	10593	\$44,876.00	07/25/2006	\$22,368.04
KORTEN QUALITY SYSTEMS LTD	3640	\$47,083.50	05/01/2006	\$46,673.70

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
KUSS CORPORATION	10983	\$702,263.09	07/26/2006	\$302,218.95
KYOCERA INDUSTRIAL CERAMICS CORP	12530	\$312,610.00	07/28/2006	\$137,780.00
LEXINGTON COUNTY	1770	\$110,647.51	02/03/2006	\$110,647.51
LIFETIME INDUSTRIES INC	1994	\$35,738.64	02/14/2006	\$15,358.44
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF DIGIKEY	15483	\$66,952.29	07/31/2006	\$64,639.19
LIQUIDITY SOLUTIONS INC DBA REVENUE MANAGEMENT AS ASSIGNEE OF ELEKTRISOLA INC	15455	\$79,564.47	07/31/2006	\$54,165.90
LITTELFUSE INC	6147	\$2,996,365.10	05/17/2006	\$2,973,432.52
LORD CORPORATION	16307	\$362,371.05	09/12/2006	\$331,047.89

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
LTX CORPORATION	9680	\$261,479.00	07/17/2006	\$231,439.00
LYDALL THERMAL ACOUSTICAL SALES LLC FKA LYDALL WESTEX	9463	\$108,415.00	07/13/2006	\$13,850.00
M&Q PLASTIC PRODUCTS L P	7547	\$653,828.81	06/06/2006	\$627,270.58
SIEMENS ENERGY & AUTOMATION INC SUCCESSOR BY WAY OF MERGER TO SIEMENS LOGISTICS & ASSEMBLY SYSTEMS INC	8674	\$416,511.60	06/27/2006	\$365,683.90
SIEMENS PLC A&D DIVISION	8673	\$15,307.20	06/27/2006	\$9,045.88
SIERRA INTERNATIONAL INC	1726	\$5,849.70	01/31/2006	\$3,333.70
SIERRA LIQUIDITY FUND ALEXANDRIA EXTRUSION CO	1246	\$11,497.74	12/21/2005	\$10,655.00
SIERRA LIQUIDITY FUND LLC ASSIGNEE ATLAS PRESSED METALS ASSIGNOR	14681	\$110,033.10	07/31/2006	\$105,924.73

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SIERRA LIQUIDITY FUND LLC ASSIGNEE DYNAMIC CORPORATION ASSIGNOR	14669	\$216,301.71	07/31/2006	\$204,762.78
SIERRA LIQUIDITY FUND LLC ASSIGNEE EISSMANN GROUP AUTOMOTIVE ASSIGNOR	14670	\$16,977.50	07/31/2006	\$11,624.82
SIERRA LIQUIDITY FUND LLC ASSIGNEE HTT INC ASSIGNOR	15984	\$28,239.07	08/09/2006	\$26,385.28
SIERRA LIQUIDITY FUND LLC ASSIGNEE K A TECHNOLOGIES ASSIGNOR	14687	\$15,273.82	07/31/2006	\$13,977.06
SIERRA LIQUIDITY FUND LLC ASSIGNEE MAYVILLE ENGINEERING CO INC ASSIGNOR	15983	\$31,187.22	08/09/2006	\$29,987.45
SIERRA LIQUIDITY FUND LLC ASSIGNEE NEW ENGLAND INTERCONNECT SYSTEMS INC ASSIGNOR	14682	\$150,601.20	07/31/2006	\$142,900.00
SIERRA LIQUIDITY FUND LLC ASSIGNEE PVI INDUSTRIAL WASHING ASSIGNOR	14692	\$75,027.43	07/31/2006	\$69,372.55
SIERRA LIQUIDITY FUND LLC ASSIGNEE SKYWORLD INTERACTIVE INC ASSIGNOR	15978	\$16,709.43	08/09/2006	\$16,250.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SMALL PARTS DE MEXICO S DE RL CV JUAREZ MX	11272	\$64,795.10	07/27/2006	\$62,213.04
SMALL PARTS INC	11274	\$176,158.38	07/27/2006	\$58,876.97
SMK ELECTRONICS CORP USA	11615	\$12,665.01	07/27/2006	\$1,155.00
SOJITZ CORPORATION OF AMERICA	11606	\$126,344.36	07/26/2006	\$50,493.75
SOLVAY FLUORIDES LLC	7089	\$673,732.61	05/30/2006	\$550,066.96
SONY ERICSSON MOBILE COMMUNICATIONS USA INC	2353	\$1,373,431.35	03/22/2006	\$1,252,598.52
SOUTHWEST RESEARCH INSTITUTE	12108	\$27,271.67	07/28/2006	\$21,639.49
SOUTHWIRE COMPANY	16446	\$144,962.44	05/30/2006	\$140,274.95

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SPCP GROUP LLC AS ASSIGNEE OF ENERGY CONVERSION COMPANY	14135	\$1,424,133.17	07/31/2006	\$1,027,637.18
SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC	14137	\$2,752,068.75	07/31/2006	\$2,752,068.75
SPCP GROUP LLC AS ASSIGNEE OF JABIL CIRCUIT INC	14140	\$1,641,742.91	07/31/2006	\$1,608,841.43
SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS LLC	14134	\$511,656.31	07/31/2006	\$165,041.64
SPCP GROUP LLC AS ASSIGNEE OF PARKER HANNIFIN CORPORATION	14141	\$2,565,472.27	07/31/2006	\$2,365,813.70
SPCP GROUP LLC AS ASSIGNEE OF SERIGRAPH INC	14139	\$1,206,143.24	07/31/2006	\$986,570.28
SPCP GROUP LLC AS ASSIGNEE OF SOLUTION RECOVERY SERVICES INC	14143	\$338,650.56	07/31/2006	\$279,156.30
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14144	\$887.24	07/31/2006	\$887.24

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD	14145	\$9,359.53	07/31/2006	\$2,956.27
SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS INC	14147	\$5,430,121.66	07/31/2006	\$4,498,944.63
SPECIAL ELECTRIC	9601	\$25,211.74	07/17/2006	\$25,211.74
SPECIAL SITUATIONS INVESTING GROUP INC	15423	\$6,153,413.36	07/31/2006	\$5,875,413.00
SPECIAL SITUATIONS INVESTING GROUP INC AS ASSIGNEE OF PBR KNOXVILLE LLC	5980	\$9,225,767.18	05/16/2006	\$9,157,458.38
SPERRY & RICE MFG CO LLC	26	\$162.00	10/17/2005	\$81.00
SPRINT NEXTEL CORP	474	\$319,224.11	11/10/2005	\$182,628.93
SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY	9772	\$72,034.20	07/18/2006	\$72,025.32

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
SPX CORPORATION CONTECH DIVISION	10397	\$59,289.47	07/24/2006	\$59,289.47
STAGECOACH CARTAGE	5069	\$3,890.28	05/08/2006	\$2,990.24
STAHL SPECIALTY COMPANY EFT	10724	\$1,384,396.89	07/25/2006	\$1,342,252.00
STANLEY ELECTRIC SALES OF AMERICA INC	12257	\$217,822.60	07/28/2006	\$217,822.60
STATE OF MICHIGAN DEPARTMENT OF TREASURY	2420	\$10,790,199.00	03/27/2006	\$2,992,000.00
STATE OF MICHIGAN DEPARTMENT OF TREASURY	4536	\$20,048.53	05/02/2006	\$0.00
STATE OF MICHIGAN DEPARTMENT OF TREASURY	5761	\$1,250,306.00	05/12/2006	\$0.00
STATE OF MICHIGAN DEPARTMENT OF TREASURY	6354	\$666,927.27	05/19/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
STATE OF MICHIGAN DEPARTMENT OF TREASURY	6383	\$248,083.00	05/19/2006	\$0.00
STIMPSON EDWIN B CO INC	15607	\$3,603.60	07/31/2006	\$2,184.00
SUMITOMO WIRING SYSTEMS USA INC	2111	\$92,057.65	02/24/2006	\$58,634.22
SUPERIOR PLASTIC INC	12350	\$65,511.81	07/28/2006	\$62,986.06
SUPPLIER INSPECTION SERVICES INC	2426	\$103,832.09	03/27/2006	\$98,138.09
SUPPLIER LINK SERVICES INC	16544	\$51,817.86	02/16/2007	\$48,012.86
SYZ ROLMEX S DE RL DE CV	2028	\$41,742.27	02/15/2006	\$33,441.59
TAX COLLECTOR PINELLAS COUNTY	4527	\$44,542.68	05/02/2006	\$22,271.34

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TCS AMERICA A DIV OF TATA AMERICA INTERNATIONAL CORPORATION	12828	\$2,696,313.72	07/28/2006	\$2,671,979.95
TDK CORPORATION OF AMERICA	11965	\$105,650.59	07/28/2006	\$105,117.58
TDK CORPORATION OF AMERICA	11966	\$5,491.20	07/28/2006	\$2,734.20
TDK CORPORATION OF AMERICA	11967	\$5,019,217.38	07/28/2006	\$4,993,895.44
TECHNICAL MATERIALS INC	9106	\$407,748.06	07/07/2006	\$190,345.06
TELEFLEX AUTOMOTIVE MANUFACTURING CORPORATION	1728	\$212,632.48	01/31/2006	\$181,558.42
TELEFLEX INCORPORATED DBA TELEFLEX MORSE	1703	\$59,962.24	01/30/2006	\$9,604.54
TENNESSEE VALLEY AUTHORITY	1695	\$1,268,394.16	01/30/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TESA AG	11681	\$2,227,147.77	07/27/2006	\$1,837,259.00
TESTEQUITY INC	16583	\$206,964.00	03/20/2007	\$165,246.00
TEXAS FOUNDRIES LTD	1773	\$516,132.52	02/03/2006	\$162,058.39
TEXAS INSTRUMENTS INCORPORATED	15378	\$996,729.62	07/31/2006	\$565,661.33
TEXAS INSTRUMENTS INCORPORATED AND TEXAS INSTRUMENTS INCORPORATED S&C	2713	\$6,253,576.29	04/24/2006	\$6,253,576.29
TGI DIRECT INC	8927	\$10,119.17	07/05/2006	\$6,227.10
TGI DIRECT INC	8929	\$68,364.68	07/05/2006	\$45,159.62
THE BRIX GROUP INC	8139	\$44,754.00	06/19/2006	\$19,256.34

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
THE BRIX GROUP INC	8229	\$2,896,591.72	06/19/2006	\$1,648,228.95
THE CHERRY CORPORATION	10180	\$1,670,436.79	07/21/2006	\$1,443,710.70
THE DAYTON POWER AND LIGHT COMPANY	10373	\$61,309.20	07/24/2006	\$37,272.92
THE GOODYEAR TIRE & RUBBER COMPANY	6956	\$1,332,006.89	05/26/2006	\$1,220,118.63
THE GROWING CONCERN	1507	\$1,039.50	01/10/2006	\$1,039.50
THOMAS ENGINEERING COMPANY	7459	\$100,819.04	06/05/2006	\$93,373.95
THREE 60 PRODUCTIONS & SIERRA LIQUIDITY FUND	2691	\$10,701.40	04/19/2006	\$4,274.40
TI GROUP AUTOMOTIVE SYSTEMS LLC	11743	\$1,777,501.48	07/27/2006	\$1,112,587.31

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TINNERMAN PALNUT ENG PRODS	2638	\$2,012.50	04/13/2006	\$1,012.50
TINNERMAN PALNUT ENGINEERED PRODUCTS	2625	\$202,626.18	04/13/2006	\$197,348.89
TINNERMAN PALNUT ENGINEERED PRODUCTS	2626	\$1,174.50	04/13/2006	\$1,110.83
TINNERMAN PALNUT ENGINEERED PRODUCTS	2627	\$1,923.00	04/13/2006	\$651.88
TINNERMAN PALNUT ENGINEERED PRODUCTS	2636	\$4,770.00	04/13/2006	\$4,759.91
TOSHIBA AMERICA ELECTRONIC COMPONENTS INC	12239	\$599,351.09	07/28/2006	\$597,611.14
TRICON INDUSTRIES INC	8935	\$71,548.68	07/05/2006	\$71,548.68
TRITON INDUSTRIES INC	11229	\$78,757.21	07/26/2006	\$46,587.40

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
TT ELECTRONICS OPTEK TECHNOLOGY	9037	\$1,676,212.31	07/05/2006	\$272,409.26
TYCO ELECTRONICS CORPORATION	10707	\$2,997,056.91	07/26/2006	\$2,142,948.59
UNISEAL INC	1916	\$48,784.11	02/08/2006	\$540.00
UNITED PLASTICS GROUP INC	11200	\$358,909.35	07/26/2006	\$281,972.65
UNITED PLASTICS GROUP INC	13572	\$46,538.80	07/25/2006	\$43,513.29
UNITED STATES STEEL CORP	8657	\$399,548.00	06/27/2006	\$32,760.10
UNITED TELEPHONE COMPANY OF OHIO	6407	\$289,254.87	05/22/2006	\$119,526.48
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2174	\$234,500.00	03/03/2006	\$403,340.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
UNIVERSAL TOOL AND ENGINEERING COMPANY INC	2175	\$1,016,065.83	03/03/2006	\$1,016,065.83
UPG DE MEXICO S DE RL DE CV	13546	\$42,827.19	07/31/2006	\$42,827.19
VALEO CLIMATE CONTROL CORPORATION	11462	\$506,709.93	07/27/2006	\$156,725.41
VALMARK INDUSTRIES	1880	\$60,748.63	02/06/2006	\$60,577.03
VECTOR CANTECH INC	14065	\$267,735.70	07/31/2006	\$249,253.70
VERSATILE ENGINEERING	3840	\$37,740.00	05/01/2006	\$35,053.59
VICTORY PACKAGING LP	11640	\$6,183,936.00	07/27/2006	\$4,183,936.00
VJ TECHNOLOGIES INC	16460	\$83,839.32	12/19/2006	\$83,839.32

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
VOLLAND ELECTRIC	14660	\$52,448.27	07/31/2006	\$25,901.84
WALDO RICHARD L AND GWENDOLYN A WALDO PLAINTIFFS V	12052	\$30,000.00	07/28/2006	\$5,000.00
WARNER ELECTRIC LLC	5970	\$78,321.60	05/16/2006	\$74,592.00
WARNER SUPPLY INC & SIERRA LIQUIDITY FUND	2590	\$5,926.96	04/10/2006	\$948.67
WESCO DISTRIBUTION INC	12223	\$59,964.21	07/28/2006	\$28,828.75
WISCONSIN ELECTRIC POWER COMPANY	1047	\$415,675.19	12/06/2005	\$405,194.95
WRIGHT PLASTIC PRODUCTS CO LLC	16447	\$76,844.72	12/08/2006	\$72,148.40
WRIGHT STATE UNIVERSITY	2906	\$126,323.97	04/27/2006	\$82,394.31

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
YAZAKI NORTH AMERICA INC	13183	\$1,484,512.92	07/31/2006	\$382,919.41
YORK INTERNATIONAL CORP	15531	\$74,971.50	07/31/2006	\$74,971.50
ZEISS CARL IMT CORP	10882	\$76,784.27	07/25/2006	\$76,784.27
ZELLER ELECTRIC OF ROCHESTER INC AKA ZELLER ELECTRIC INC	12374	\$33,257.86	07/28/2006	\$33,257.86
ZF BOGE ELASTMETALL LLC	12017	\$99,852.32	07/28/2006	\$74,932.82
CLARK CHARLES	4889	\$1,500,000.00	05/05/2006	\$0.00
A D BRACKINS	4194	UNL	05/01/2006	\$0.00
ABBAS MOHAMED A	4935	UNL	05/05/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ALFRED CASTILLO	12410	UNL	07/28/2006	\$0.00
ALFRED J BAILEY	6165	UNL	05/17/2006	\$0.00
ALVIN C SCHMIDT AND DARLA J SCHMIDT	11801	\$79,580.00	07/28/2006	\$0.00
ANAND RAJ K	6176	UNL	05/17/2006	\$0.00
ANDERSON FREDERICK G	8173	UNL	06/19/2006	\$0.00
ANDREW J HARRIS	8360	UNL	06/22/2006	\$0.00
ANDREW R KOVAK TR	16280	\$20,000.00	08/31/2006	\$0.00
ANDREWS PATRICK J	5162	UNL	05/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ANGELITA ESCOBEDO	13604	\$24,668.00	07/31/2006	\$0.00
ANGIOLIERI SUSAN L	7888	UNL	06/13/2006	\$0.00
ANNA JANE BERGWALL TR	12423	UNL	07/28/2006	\$0.00
ASHLEY MARGARET	4113	UNL	05/01/2006	\$0.00
ASSAAD SALWA H	7045	UNL	05/30/2006	\$0.00
AUDREY AMORT CARBRERA	9221	\$79,362.00	07/10/2006	\$0.00
AUSTIN R FISCHER	7553	UNL	06/06/2006	\$0.00
BAKER RONALD E	8428	UNL	06/23/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BARBARA METCALF BELL	5862	UNL	05/15/2006	\$0.00
BARBARA N STEPHENS	3140	UNL	04/28/2006	\$0.00
BARBARA SUE HARTLEY	8611	UNL	06/27/2006	\$0.00
BARCZAK JAMES T	3411	UNL	05/01/2006	\$0.00
BARRERA RICARDO B	12086	UNL	07/28/2006	\$0.00
BELLAVIA ROSS	8604	UNL	06/27/2006	\$0.00
BENEFIELD JR SAM	8837	UNL	06/30/2006	\$0.00
BENJAMIN D RODRIGUEZ AND	3404	\$1,340.80	05/01/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BERGWALL DONALD	12424	UNL	07/28/2006	\$0.00
BERNADETTE RACHWAL	4085	UNL	04/25/2006	\$0.00
BESTOR CARL J	6705	UNL	05/22/2006	\$0.00
BETH M SMITH	9875	UNL	07/19/2006	\$0.00
BETTY JANE HENRY	3268	UNL	04/28/2006	\$0.00
BEVERLY M JENKINS	15910	UNL	08/09/2006	\$0.00
BILLIG WILLIAM G	3493	UNL	05/01/2006	\$0.00
BISSELL DONALD R	6554	UNL	05/22/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BLACK DENNIS A	16021	UNL	08/09/2006	\$0.00
BLAIR FISHER MADELYN M	4006	UNL	05/01/2006	\$0.00
BLENK CLARENCE J	8214	UNL	06/19/2006	\$0.00
BONNIE GOLDMAN	2996	UNL	04/27/2006	\$0.00
BOSTICK BARBARA A	12425	UNL	07/28/2006	\$0.00
BREWER ANTOINETTE M	10220	\$175,000.00	07/21/2006	\$0.00
BRINK ROY D	4725	\$451,073.00	05/04/2006	\$0.00
BROADWAY S	8301	UNL	06/21/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BROCK JAMES C	2716	UNL	04/24/2006	\$0.00
BROEKHUIZEN BRADLEY A	5867	UNL	05/15/2006	\$0.00
BROOKS DAVID	15255	UNL	07/31/2006	\$0.00
BROWN EON J	5812	UNL	05/15/2006	\$0.00
BRUCKEN WILLIAM L	5203	UNL	05/08/2006	\$0.00
BRYANT NED C	5275	UNL	05/08/2006	\$0.00
BUCHANAN JR HARRY C	9298	UNL	07/11/2006	\$0.00
BUCHOLZ THOMAS	12116	UNL	07/28/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
BUDELEWSKI FRANK X	6706	\$2,195.44	05/24/2006	\$0.00
BUEHLER JERALD L	15723	UNL	07/31/2006	\$0.00
BUIS JOHN R	10049	UNL	07/20/2006	\$0.00
BURGER BARBARA P	6468	UNL	05/22/2006	\$0.00
BURKS DELORES	11371	UNL	07/27/2006	\$0.00
BURNETT DALE E	15651	UNL	07/31/2006	\$0.00
BUTERA CHARLES A	4972	UNL	05/08/2006	\$0.00
CAMPBELL EDWIN L	9052	UNL	07/06/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CAROLYN DELOACH	8048	\$6,440.00	06/15/2006	\$0.00
CARPENTER PAMELA L	6947	UNL	05/26/2006	\$0.00
CARR ROBERT	15268	UNL	07/31/2006	\$0.00
CASEY SR CHARLES E	2849	UNL	04/27/2006	\$0.00
CATHERINE REGINA HARRIS	4222	UNL	05/01/2006	\$0.00
CAVANAUGH JR DENNIS A	5923	UNL	05/16/2006	\$0.00
CHANDLER CHRISTOPHER C	3281	UNL	04/28/2006	\$0.00
CHANDLER RICHARD	16059	\$600,000.00	08/09/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CHANEY PEGGY R	4822	UNL	05/05/2006	\$0.00
CHAPIN KRISTINA	13568	UNL	07/31/2006	\$0.00
CHAPMAN ELANA	9526	UNL	07/14/2006	\$0.00
CHARLES A PERKINS JR	5554	UNL	05/10/2006	\$0.00
CHARLES E HARRELL	3554	\$10,000.00	05/01/2006	\$0.00
CHARLES MASTERSON	10602	UNL	07/25/2006	\$0.00
CHARLES W CRAFT	9677	UNL	07/17/2006	\$0.00
CHEN YANSHU	8350	\$17,533.18	06/22/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CHERYL A GROMOLL	15708	UNL	07/31/2006	\$0.00
CLEMENTINE R POWERS	4082	UNL	04/24/2006	\$0.00
CLIFFORD G AMBLER	10189	UNL	07/21/2006	\$0.00
CLOSSER JOYCE M	10899	UNL	07/25/2006	\$0.00
COMBES JOHN H	6128	UNL	05/17/2006	\$0.00
CORLIS D JACKSON	6296	\$800.00	05/19/2006	\$0.00
CORYELL JANET	6702	UNL	05/24/2006	\$0.00
CRAWFORD JON P	4798	UNL	05/05/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
CURTIS JAMES H	3125	UNL	04/28/2006	\$0.00
CURTIS RICHARD J	9240	UNL	07/10/2006	\$0.00
CZELUSTA JOSEPH C	3300	UNL	04/28/2006	\$0.00
DAHN E BJORKMAN AND	15818	UNL	08/03/2006	\$0.00
DAHN E BJORKMAN AND JOYCE E	15817	UNL	08/03/2006	\$0.00
DANIEL JOSEPH	4980	UNL	05/08/2006	\$0.00
DANIEL MATUSZEWSKI	3276	UNL	04/28/2006	\$0.00
DANNY BERENS	3917	\$1,848.00	05/01/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DARIS JOHN M	4322	UNL	05/02/2006	\$0.00
DAVID C CHAMBERLIN	4350	UNL	05/02/2006	\$0.00
DAVID E GAY	5287	UNL	05/08/2006	\$0.00
DAVID E INLOW	7966	UNL	06/08/2006	\$0.00
DAVID M TEED	15920	UNL	07/31/2006	\$0.00
DAVID N FARR	11107	\$463,333.33	07/26/2006	\$0.00
DAVIES JAMES E	6458	UNL	05/22/2006	\$0.00
DAY JOAN C	4317	UNL	05/02/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DE FALCO OSVALDO	13455	\$56,095.79	07/31/2006	\$0.00
DEBRA A SMITH	16063	\$1,157.52	08/09/2006	\$0.00
DEFIANCE COUNTY C S E A ACCOUNT OF ERIC S RICHMAN	7143	\$7,979.78	05/30/2006	\$0.00
DEHORITY JUDITH W	10416	\$852,087.60	07/24/2006	\$0.00
DELAVERGNE GERALD A	12114	\$3,000,000.00	07/28/2006	\$0.00
DELORES J BALDRIDGE	4132	UNL	05/01/2006	\$0.00
DELORES P STEINBEISER	6744	UNL	05/24/2006	\$0.00
DENNIS E BECK	11081	UNL	07/24/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DEVOLE ROGER L	5916	UNL	05/16/2006	\$0.00
DEWEY L FRYE	5005	UNL	05/08/2006	\$0.00
DIANE M BENJAMIN	8809	\$1,217.12	06/30/2006	\$0.00
DOLORES J OLIVER	3441	UNL	05/01/2006	\$0.00
DONALD H VAN DENBUSSCHE AND	16067	UNL	08/09/2006	\$0.00
DOREY DENNIS R	4361	UNL	05/02/2006	\$0.00
DOROTHY J PHILLIPS AND DEBORAH	11817	UNL	07/28/2006	\$0.00
DOWELL D	4726	UNL	05/04/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
DOYLE RICHARD	6503	UNL	05/22/2006	\$0.00
DR BERND GOTTSCHALK	12164	\$682,083.00	07/28/2006	\$0.00
DRAKE RONALD J	5000	UNL	05/08/2006	\$0.00
DURHAM LARRY M	6236	UNL	05/18/2006	\$0.00
EARL WILLIAMS JR	5657	UNL	05/11/2006	\$0.00
EDWARD J BEALE	5430	UNL	05/10/2006	\$0.00
EDWARD LEO AND	8904	UNL	07/05/2006	\$0.00
ELIZABETH ZOGLIO	5061	UNL	05/08/2006	\$0.00

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EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
ELLINGTON HENRY	13413	UNL	07/31/2006	\$0.00
ELLISON JR ALBERT	6585	UNL	05/22/2006	\$0.00
ENSELEIT LUDWIG	9876	UNL	07/19/2006	\$0.00
ERNEST E ERWIN	3877	UNL	05/01/2006	\$0.00
EVELYN A DIEGNAN	4543	UNL	05/03/2006	\$0.00
EVELYN M MURRAY	10135	UNL	07/21/2006	\$0.00
FALINSKI MICHAEL J	8436	UNL	06/23/2006	\$0.00
FELL LYLE E	7660	UNL	06/08/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FERRIS GLENN E	4682	UNL	05/04/2006	\$0.00
FERRY ROGER F	7138	\$8,653.12	05/30/2006	\$0.00
FINLEY WILLIAM D	5231	UNL	05/08/2006	\$0.00
FIRETTO JOHN P	6356	UNL	05/19/2006	\$0.00
FISCHER JOSEPH J	8806	UNL	06/30/2006	\$0.00
FLANERY MARY K	9513	UNL	07/14/2006	\$0.00
FLORENCE SCHAEFFER TR	3517	UNL	05/01/2006	\$0.00
FLUELLYN HERMAN D	2874	UNL	04/27/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
FORD REBECCA	7012	UNL	05/30/2006	\$0.00
FORD STEVAN T	6830	UNL	05/25/2006	\$0.00
FOSTER PAUL D	4144	UNL	05/01/2006	\$0.00
FRANCIS L POTTER	5540	UNL	05/10/2006	\$0.00
FRANKLIN NORMA JEAN	8671	UNL	06/27/2006	\$0.00
FRIEND GARY D	6308	UNL	05/19/2006	\$0.00
FUNKE DALE L	9589	UNL	07/17/2006	\$0.00
GADDIS JUDITH	7680	UNL	06/08/2006	\$0.00

\*UNL stands for Unliquidated

\*TBS stands for To Be Scheduled



EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GARY J GRAY	7668	UNL	06/08/2006	\$0.00
GARY T BARRON	13571	\$809,119.40	07/31/2006	\$0.00
GAY DAVID	3505	UNL	05/01/2006	\$0.00
GAYLE A BECK	10498	UNL	07/24/2006	\$0.00
GEORGE W KITCHEN	3444	UNL	05/01/2006	\$0.00
GERTRUDE BINGA	8194	UNL	06/19/2006	\$0.00
GIDDENS DENNIS L	4586	UNL	05/04/2006	\$0.00
GILBERT J DONNELLY SHARON DONNELLY SURVIVOR BENEFITS	10483	UNL	07/24/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GILLESPIE HAROLD M	11155	UNL	07/26/2006	\$0.00
GODI PAUL E	6900	UNL	05/26/2006	\$0.00
GOODING CYNTHIA A	12429	UNL	07/28/2006	\$0.00
GORDON PATRICIA A	9475	UNL	07/10/2006	\$0.00
GOSE BARRY L	9296	UNL	07/11/2006	\$0.00
GOUKER JR ROBERT H	11586	\$2,600,000.00	07/27/2006	\$0.00
GRABER DAVID W	5724	UNL	05/12/2006	\$0.00
GRADY DENNIS F	10463	UNL	07/24/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
GRADY DENNIS F	10465	UNL	07/24/2006	\$0.00
GRAY DONNA J	4630	UNL	05/04/2006	\$0.00
GREEN BILLY G	4801	UNL	05/05/2006	\$0.00
GREENHALGH D	5487	\$1,350,000.00	05/10/2006	\$0.00
GREGORY ROY	8495	UNL	06/26/2006	\$0.00
HAAS DAVID R	6299	UNL	05/19/2006	\$0.00
HAEUFLE RICHARD	5198	UNL	05/08/2006	\$0.00
HAGBERG JANE	8470	UNL	06/26/2006	\$0.00

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**EXHIBIT 1 - RIGHTS OFFERING ESTIMATION MOTION**

CREDITOR'S NAME	CLAIM NUMBER	TOTAL ASSERTED CLAIM AMOUNT	DATE FILED	DISCOUNT RIGHTS OFFERING PARTICIPATION AMOUNT
HALL WILLIAM E	7970	UNL	06/14/2006	\$0.00
HAMLIN SANDRA L	9788	UNL	07/18/2006	\$0.00
HAMMER EDWARD G	4827	UNL	05/05/2006	\$0.00
HAMMER SUSAN L	5987	UNL	05/16/2006	\$0.00

**Total:**

1,817

**Total Modified Claim Amont:**

\$414,716,297.63

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\*TBS stands for To Be Scheduled